

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. California American Council of Engineering Companies Political Action Committee (CA ACEC PAC) (782143)
2. P. Gregory Conlon
Greg Conlon for State Treasurer 2014 (1365051)



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California American Council of Engineering Companies Political Action
Committee (CA ACEC PAC) (782143)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the American Council of Engineering Companies – California.

TREASURERS: Brad Diede

Paul J. Meyer (11/02/83 – 02/04/14)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 170,143

Total Expenditures: \$ 372,674

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State for 2 contributions made totaling \$29,100. Reports were timely filed for 21 contributions made totaling \$85,600.

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
04/30/13	California Republican Party	\$ 25,000
06/18/13	Vidak for Senate	4,100

Mr. Diede stated that he was not on staff with ACEC when the late report law was amended in 2013 and he believes that proper training may not have been given to the administrator at that time. He also stated that reports were filed by the recipients so the public was still informed of the contributions. He further stated that steps have been taken to ensure future reports are filed correctly.



STATE OF CALIFORNIA

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

P. Gregory Conlon

Greg Conlon for State Treasurer 2014 (1365051)

January 1, 2014 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by P. Gregory Conlon, a candidate for State Treasurer in the 2014 General Election. The Committee terminated effective February 23, 2015.

TREASURER: John P. Fronefield

FINANCIAL ACTIVITY

Total Contributions Received: \$ 79,817

Total Expenditures: \$ 79,222

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State for 4 contributions received totaling \$15,035. Reports were filed for 20 contributions received totaling \$30,855.

<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
04/22/14*	P. Gregory Conlon	\$ 1,175
06/25/14	Charles T. Munger, Jr.	6,800
11/04/14*	P. Gregory Conlon	2,060
11/17/14	Walecka Living Trust	<u>5,000</u>
Total		\$ 15,035

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

Mr. Fronefield stated that he was not aware that reports were required to be filed on the day of and/or after the pertinent election.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on January 31, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. California Alarm Association Political Action Committee (870990)	01/01/13 – 12/31/14
2. California Dermatology Society PAC (CalDerm PAC) (840144)	01/01/13 – 12/31/14
3. California League of Food Processors PAC (760553)	01/01/13 – 12/31/14
4. California Retailers Association Good Government Council (890593)	01/01/13 – 12/31/14
5. CalTravel Association PAC, Sponsored by California Travel Association (923507)	01/01/13 – 12/31/14
6. John Chiang John Chiang for Treasurer 2014 (1333963)	01/01/10 – 12/31/14
7. Orange County Coalition of Police & Sheriffs Political Action Committee (OC Cops PAC) (1245511)	01/01/13 – 12/31/14
8. Peter N. Peterson Pete Peterson for Secretary of State 2014 (1357005)	01/01/13 – 12/31/14

CAMPAIGNS**PERIOD COVERED**

- | | |
|--|---------------------|
| 9. Quest Diagnostics Incorporated Political Action Committee (1234646) | 01/01/13 – 12/31/14 |
| 10. State Coalition of Probation Organizations PAC (911856) | 01/01/13 – 12/31/14 |
| 11. United Parcel Service Political Action Committee – California (921055) | 01/01/13 – 12/31/14 |

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. AFSCME Local 3634 PAC (1255127)
2. Ronald Gold
Ron Gold for Attorney General 2014 (1365085)
3. Political Committee of IBEW Local Union No. 617 (990208)



STATE OF CALIFORNIA

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Political Committee of IBEW Local Union No. 617 (990208)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by IBEW Local No. 617.

TREASURER: Donna J. Siegman
Political Committee of IBEW Local Union No. 617

REPRESENTATIVE: Kathleen C. Havener
Political Committee of IBEW Local Union No. 617

FINANCIAL ACTIVITY

Total Contributions Received: \$ 77,862

Total Expenditures: \$ 66,356

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) until after the pertinent election for two contributions made totaling \$10,500. Reports were filed for 23 other contributions made totaling \$24,500.

<u>Date</u>	<u>Recipient</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>	<u>Election Date</u>
09/24/13	Friends of San Mateo-Foster City Schools, Yes on P	\$ 7,500	11/26/13	62	11/05/13
10/15/13	Support Pacifica Support Pacifica's Future Yes on V	\$ 3,000	11/26/13	41	11/05/13

In addition, a Form 495 Supplemental Preelection Campaign Statement for the period July 1 through October 19, 2013, was not filed with the SOS for contributions made totaling \$12,900, in connection with the San Mateo County Consolidated Municipal, School & Special District Election held on November 5, 2013. Receipts and expenditures for this period totaled \$19,334 and \$18,150, respectively. The activity for this period was reported on the Semi-annual Statement filed for the period ending December 31, 2013.

REPRESENTATIVE'S COMMENT

Ms. Havener did not provide a comment.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

AFSCME Local 3634 PAC (1255127)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by AFSCME Local 3634.

TREASURERS:

Rudolph Montoya
AFSCME Local 3634

Richard Franden (03/21/08 11/24/15)
AFSCME Local 3634

FINANCIAL ACTIVITY

Total Contributions Received: \$ 111,969

Total Expenditures: \$ 120,202

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 8 contributions made totaling \$16,200.

Reference Exhibit A

Reports were timely filed for 11 contributions made totaling \$49,300.

Three Preelection Statements and one Semi-annual Statement were not timely filed with the SOS. The statements were timely filed in electronic format.

Reference Exhibit B

TREASURER'S COMMENTS

Mr. Montoya did not provide comments.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE FOR CONTRIBUTIONS MADE

EXHIBIT B – CAMPAIGN STATEMENTS FILED WITH THE SECRETARY OF STATE IN PAPER FORMAT AFTER THE PERTINENT ELECTION

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY
OF STATE FOR CONTRIBUTIONS MADE**

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
1.	05/07/13	Elect Aja Brown for Mayor 2013	\$ 1,000
2.	05/18/13	Committee to Elect Wendy Greuel for Mayor 2013	5,000
3.	09/24/13	Sebastian Ridley-Thomas for Assembly	1,200
4.	09/25/13	Sebastian Ridley-Thomas	2,900
5.	10/01/14	DRW for Azusa Council 2015	2,050
6.	10/21/14	Kevin J Monk Compton City Council 2015	1,000
7.	10/21/14	Profit Walker for Assembly 2014	1,000
8.	11/22/14	Hall for Senate 2014	<u>2,050</u>
		Total	\$ 16,200

**EXHIBIT B - CAMPAIGN STATEMENTS FILED WITH THE SECRETARY OF STATE IN PAPER
FORMAT AFTER THE PERTINENT ELECTION**

<u>Statement Period Ending</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Due Date</u>	<u>Date Filed</u>	<u>Days Late</u>
12/31/13	\$ 8,130	\$ 18,700	01/31/14	07/17/14	167
03/17/14	32,726	9,050	03/24/14	07/17/14	115
05/17/14	4,806	3,500	05/22/14	07/17/14	56
10/18/14	<u>0</u>	<u>3,050</u>	10/23/14	06/20/16	606
Total	\$ 45,662	\$ 34,300			



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Ronald Gold

Ron Gold for Attorney General 2014 (1365085)

January 1, 2014 through December 15, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the District Attorneys of Los Angeles, Sacramento, and San Francisco Counties on February 28, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Ronald Gold, a candidate for Attorney General in the 2014 General Election. The Committee terminated effective December 15, 2014.

TREASURER: Ronald Gold

REPRESENTATIVE: Jen Slater
Campaign Compliance Group, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 120,927

Total Expenditures: \$ 129,512

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were filed with the Secretary of State between 14 and 125 days late for 7 contributions received totaling \$38,200. Of this amount, \$13,200 was received prior to an election but the reports were filed after the pertinent election. Reports were timely filed for 11 other contributions received totaling \$59,350.

Reference Exhibit A

Mr. Gold stated that the reports were filed after a professional firm was hired to maintain FPPC compliance once he realized the intensive filing obligations. He added that there was no purposeful intent to file the reports late.

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS FILED AFTER THE PERTINENT ELECTION

	<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>
1.	04/14/14	Irwin S. Weinhaus	\$ 1,000	08/18/14	125
2.	04/22/14	Barton Spindler	1,200	08/18/14	116 (1)
3.	05/05/14	Ronald Gold	10,000	08/18/14	104 (2)
4.	05/15/14	Joseph Lerner	<u>1,000</u>	08/18/14	94
		Total	\$ 13,200		

(1) Nonmonetary contribution received

(2) Loan received



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on February 28, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. AECOM PAC – CALIFORNIA ACCOUNT (Fed Pac ID #C00374447) (1243637)	01/01/13 – 12/31/14
2. American Insurance Association Political Action Committee (871697)	01/01/13 – 12/31/14
3. California Cable & Telecommunications Association PAC (745932)	01/01/13 – 12/31/14
4. California Federation of Teachers COPE (741857)	01/01/13 – 12/31/14
5. California Nevada Beverage Association PAC (802438)	01/01/13 – 12/31/14
6. CompTIA PAC (992310) (formerly TechAmerica PAC)	01/01/13 – 12/31/14
7. Tim M. Donnelly Tim Donnelly for Governor 2014 (1354289)	01/01/12 – 06/30/14

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
8. Dave Jones for Insurance Commissioner 2010 (1314000)	01/01/11 – 03/08/12
9. David Jones Dave Jones for Insurance Commissioner 2014 (1341684)	01/01/11 – 12/31/14
10. Ron Nehring Ron Nehring for Lt. Governor 2014 (1364049)	01/01/14 – 12/31/14
11. Thomas A. "Tom" Torlakson Torlakson for Superintendent of Public Instruction 2014 (1333916)	01/01/11 – 12/31/14
12. Tom Torlakson Superintendent of Public Instruction 2014 Officeholder Account (1339273)	01/01/11 – 12/31/14
13. Superintendent Tom Torlakson's Invest in California A Ballot Measure Committee (1282321)	01/01/11 – 12/31/14
14. Union of American Physicians and Dentists Medical Defense (811278)	01/01/13 – 06/30/13
15. United Food & Commercial Workers Local 5 PAC (Sponsored by United Food & Commercial Workers Local 5) (1294035)	01/01/13 – 12/31/14
16. Western Plant Health Association (WPHA) PAC (850321)	01/01/13 – 12/13/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. AFT College Staff Guild – Los Angeles (1241359)
2. California Credit Union League PAC (760225)
3. Democratic Central Committee of Marin (761428)
4. Edward “Ted” M. Gaines
Committee for Competition and Economic Growth Controlled by
Senator Gaines (1364331)
5. Humane Society Legislative Fund (1322539)
6. Alex Padilla
Padilla for Secretary of State 2014 (1340348)
7. Stanislaus County Democratic Central Committee – State (742328)



STATE OF CALIFORNIA

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POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Stanislaus County Democratic Central Committee – State (742328)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURER: Rita Copeland
River City Business Services

FINANCIAL ACTIVITY

Total Contributions Received: \$ 450,236

Total Expenditures: \$ 441,156

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Two Form 460 Preelection Statements were not filed with the Secretary of State (SOS).

<u>Statement Period</u>	<u>Contributions Received</u>	<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>	
03/31/13 - 06/08/13	\$ 1,241		\$ 1,359	\$ 4,489	(1)
10/19/14 - 10/25/14	\$ 50,000	\$ 20,000	\$ 50,000	\$ 20,000	(2)

(1) This Statement was due June 13, 2013. The activity for this period was reported on the Form 460 Semi-annual Statement filed for the period March 31 through June 30, 2013.

(2) This Statement was due October 30, 2014. The activity for this period was reported on the Form 460 Preelection Statement filed for the period October 19 through November 22, 2014.

Ms. Copeland stated that the Form 460 Preelection Statement for the period ending June 8, 2013, was triggered by contributions received during the special election preelection period; however, the Committee did not participate in that election.

A Form 497 Contribution Report was filed on November 12, 2014, 20 days late with the SOS for 2 contributions of \$25,000 each received on October 22, 2014, from California Association of Highway Patrolmen PAC and SEIU United Healthcare Workers West PAC. The contributions were received prior to an election, but reported after the election. Form 497 Contribution Reports were timely filed for 21 other contributions received totaling \$394,047 and for 8 contributions made totaling \$400,000.

Ms. Copeland stated that the late filing was due to a clerical error in that the donations were entered into an incorrect "NetFile" account and the Form 497 Report was initially prepared for the wrong recipient. She added that the reporting was corrected after the error was discovered.



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POLITICAL REFORM AUDIT PROGRAM MS F387

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Credit Union League PAC (760225)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by California Credit Union League.

TREASURER: J. Richard Eichman, CPA

ASSISTANT TREASURER: Laura Ann Stephen
J. Richard Eichman, CPA

FINANCIAL ACTIVITY

Total Contributions Received: \$ 815,811

Total Expenditures: \$ 813,132

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The Form 496 Independent Expenditure Report for a \$29,512 independent expenditure made on March 5, 2013, in support of Norma Torres for Senate District 32 in the Special Primary Election, was not filed within 24 hours with the Secretary of State. Rather the report was filed on March 12, 2013, the day of the election. Reports were timely filed for 6 other independent expenditures made totaling \$97,109.

Ms. Stephen stated that the staff responsible for filing was confused by the new Form 462 Verification of Independent Expenditures and thought it replaced the Form 496 requirement. She added that once the error was identified, the s filed immediately.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Democratic Central Committee of Marin (761428)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURER: Kris Organ

ASSISTANT TREASURER: Rita Copeland
River City Business Services

FINANCIAL ACTIVITY

Total Contributions Received: \$ 271,926

Total Expenditures: \$ 324,772

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Three Form 460 Preelection Statements were not filed with the Secretary of State. The activity for these preelection periods was included on the subsequent Semi-annual Statements or Preelection Statement filed.

<u>Statement Period</u>	<u>Contributions Received</u>	<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>	
01/01/13 - 02/23/13	\$ 1,100	\$ -	\$ 1,100	\$ 688	(1)
10/06/13 - 11/16/13	\$ 1,025	\$ 400	\$ 1,025	\$ 475	(2)
10/19/14 - 10/25/14	\$ 50,000	\$ 20,000	\$ 50,000	\$ 20,000	(3)

(1) This Statement was due February 28, 2013. The activity for this period was reported on the Form 460 Semi-annual Statement filed for the period January 1 through June 30, 2013.

(2) This Statement was due November 21, 2013. The activity for this period was reported on the Form 460 Semi-annual Statement filed for the period October 6 through December 31, 2013.

(3) This Statement was due October 30, 2014. The activity for this period was reported on the Form 460 Preelection Statement filed for the period October 19 through November 22, 2014.

Ms. Copeland stated that there was no public harm as a result of not filing the statements since there was no activity related to the special elections. She added that the contributions received and made in the period ending October 25, 2014, were disclosed on Form 497 Contribution Reports filed prior to the due date for the preelection statement.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

AFT College Staff Guild – Los Angeles (1241359)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by AFT College Staff Guild – Los Angeles.

TREASURER: Velma J. Butler
AFT College Staff Guild Local 1521A

REPRESENTATIVE: John K. Pooley
c/o Rita C. Villa CPA

FINANCIAL ACTIVITY

Total Contributions Received: \$ 22,475

Total Expenditures: \$ 78,919

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The Form 460 Preelection Statement for the period January 1 through May 17, 2014, due on May 22, 2014, was filed with the Secretary of State (SOS) in paper format on June 10, 2014, and in electronic format on June 8, 2014. Receipts and expenditures for this period totaled \$11,000 and \$5,950, respectively.

Mr. Pooley stated that due to an oversight, the Preelection Statement was not timely filed.

Form 497 Contribution Reports were not filed with the SOS for 3 contributions made totaling \$5,500. Reports were timely filed for 3 contributions made totaling \$3,000.

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
03/27/13	David Vela for College Board 2013	\$ 1,500 *
04/07/13	Wendy Gruel for Mayor 2013	1,000 *
08/30/13	Andra Hoffman for Assembly 2014	3,000 **

* Los Angeles Consolidated General Election:
24-Hour Reporting Period: 03/06/13 - 05/21/13

** Assembly District 45 Special Primary Election:
24-Hour Reporting Period: 07/02/13 - 09/17/13

Mr. Pooley stated that although these reports were not filed, the \$1,500 contribution made to David Vela for College Board 2013 and the \$1,000 contribution made to Wendy Gruel for Mayor 2013 were included on the Preelection Statements filed both electronically and in paper format.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Humane Society Legislative Fund (1322539)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was a general purpose committee sponsored by Humane Society Legislative Fund. The Committee terminated effective December 16, 2016.

TREASURER: G. Thomas Waite III
Humane Society Legislative Fund

ASSISTANT TREASURER: Sara J. Amundson
Humane Society Legislative Fund

FINANCIAL ACTIVITY

Total Contributions Received: \$ 75

Total Expenditures: \$ 75

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

CONTRIBUTIONS MADE

A \$15,000 contribution made to the California Democratic Party on July 3, 2013, and the contribution(s) received for making this contribution, were not disclosed on the Form 460 Semi-annual Statement filed for the period ending December 31, 2013. The contribution made was disclosed on a Form 497 Contribution Report filed on July 12, 2013. A similar finding was noted in an Audit Report for this committee issued by the Franchise Tax Board on September 30, 2015.

Ms. Amundson stated that the contribution was reported on the Form 497. She added that the instructions are unclear regarding reporting all the data on the Semi-annual Statement.

A \$22,600 contribution made to Brown for Governor 2014 on December 31, 2013, was not reported as an expenditure on Schedule E, and the contribution(s) received for making this contribution were not disclosed on Schedule A of the Form 460 Semi-annual Statement filed for the period ending December 31, 2013. The contribution made was disclosed on Schedule D of this statement. A similar finding was noted in an Audit Report for this committee issued by the Franchise Tax Board on September 30, 2015.

Ms. Amundson stated that the contribution was reported, albeit not on the carry-over to Schedule E. She added that as a 501(c)4, the organization did not solicit restricted funds for California activity; thus, there were no contributions received specifically for this candidate contribution. She further added that the contribution was made through the general fund.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Alex Padilla Padilla for Secretary of State 2014 (1340348)
c/o Kaufman Legal Group

January 1, 2011 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Secretary of State Alex Padilla. Mr. Padilla was elected in the 2014 General Election. The Committee terminated effective June 30, 2015.

TREASURER: Bill Mabie
c/o Kaufman Legal Group

REPRESENTATIVE: Stephen J. Kaufman
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 3,825,578

Total Expenditures: \$ 3,925,895

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from 8 contributors exceeded the contribution limits by \$17,274. Of this amount, \$7,874 was refunded to the donors.

Reference Exhibit A

Mr. Kaufman stated that the amounts at issue are *de minimus*, as they represent less than one half of 1 percent of the over \$3 million raised by the Committee. He added that \$7,700 of the contributions were refunded within 24 hours, and those refunds were made prior to the election. He further added that \$6,200 of the un-refunded contributions were Officeholder account contributions from 2011 and 2012 that were imputed to this Committee even though the funds were not actually transferred to or used by this Committee; therefore, they did not have any impact on the statewide multi-million dollar election.

EXHIBIT A – CONTRIBUTIONS RECEIVED IN EXCESS OF THE LIMITS

<u>Contributor</u>	<u>Date Exceeded</u>	<u>Excess</u>	<u>Amount Refunded</u>	<u>Date Refunded</u>	
1. California Nurses Association Political Action Committee (CNA PAC) Small Contributor Committee	10/08/14	\$ 500			(1)
2. DRIVE Committee	10/06/14	2,000	\$ 2,000	10/07/14	
3. Entravision Communications Co.	10/09/14	200	200	10/10/14	
4. Golden State Water Company	12/11/13	174	174	02/04/14	
5. Operating Engineers Local No. 3 Statewide PAC Small Contributor Committee	10/09/14	1,400	1,400	10/10/14	
6. Southwest Regional Council of Carpenters Political Action Fund Small Contributor Committee	10/07/14	6,800	1,100	10/08/14	(1)
7. Standing Committee on Political Education of the California Labor Federation AFL-CIO	10/02/14	3,000	3,000	10/03/14	
8. Time Warner Cable	10/27/14	<u>3,200</u>			(2)
Total Received in Excess of Limits		\$ 17,274	<u> </u>		
			Total Refunded	\$ 7,874	

(1) Excess amount not refunded represents contributions received by Padilla for Senate 2010 Officeholder Account (#1336384) that require cumulation with this Committee for limitation purposes.

(2) Excess not refunded represents a contribution that the contributor made to Padilla for Senate 2010 (#1292700) in 2009 that was transferred to this Committee in 2014.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Edward "Ted" M. Gaines
Committee for Competition and Economic Growth Controlled by
Senator Gaines (1364331)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit. In addition, each controlled committee of the candidate was subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a primarily formed ballot measure committee controlled by State Senator Edward "Ted" M. Gaines, a candidate for Insurance Commissioner in the 2014 General Election. The Committee opposed Proposition 45 in the November 2014 General Election.

TREASURERS:

Kelly A. Lawler
The KAL Group

Michael A. Price, CPA (11/27/13 – 07/25/16)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 23,600

Total Expenditures: \$ 16,175

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 497 Contribution Report was not filed with the Secretary of State for a \$10,000 contribution received from Capital Insurance Group on August 6, 2014. Reports were timely filed for 4 contributions received totaling \$12,100.

Ms. Lawler stated that the treasurer at the time was inexperienced and did not understand that the Form 497 Contribution Report filing obligation extended to the ballot measure committee controlled by the candidate. Ms. Lawler further stated that the contribution was timely disclosed on the Form 460 Preelection Statement.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on March 30, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Alameda Labor Council, AFL-CIO Solidarity PAC (1284523)	01/01/13 – 12/31/14
2. California 2020 Senator Alex Padilla's Ballot Measure Committee (1305444)	07/01/11 – 12/31/13
3. California Defense Counsel Political Action Committee (850665)	01/01/13 – 12/31/14
4. California Forward Issues Action Fund – Yes on Proposition 2 (1310030) (formerly California Forward Issues Action Fund) (formerly Californians for Accountability – Yes on 31, sponsored by California Forward Action Fund)	01/01/13 – 12/31/14
5. Conservation Action Fund (1272719) (formerly Conservation Action Fund Yes on Propositions 1 and 2 sponsored by conservation organizations)	07/01/14 – 12/31/14
6. Gaines for Insurance Commissioner 2014 (1359068)	01/01/13 – 12/31/14

CAMPAIGNS**PERIOD COVERED**

7. Los Angeles County Professional Peace Officers' Association Small Contributor Committee (970225)	01/01/13 – 12/31/14
8. Padilla for Senate 2010 (1292700)	07/01/11 – 06/26/14
9. Padilla for Senate 2010 Officeholder (1336384)	07/01/11 – 05/17/14
10. Parents and Teachers for Tuck for State Superintendent 2014 (1372328)	01/01/14 – 12/31/14
11. Service Employees International Union United Healthcare Workers West Political Action Committee (747285)	01/01/13 – 12/31/14
12. TechNet Political Action Committee (970849)	01/01/13 – 12/31/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Laborers' International Union of North America, Local Union
No. 324 (952148)
2. San Mateo County Democratic Central Committee (882509)



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

San Mateo County Democratic Central Committee (882509)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on April 28, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURERS: Rita Copeland
River City Business Services

Xavier R. Martinez (10/09/07 – 06/26/14)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 612,786

Total Expenditures: \$ 604,087

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Two Form 460 Preelection Statements were not filed with the Secretary of State. A similar finding was noted in an Audit Report issued by the Franchise Tax Board on January 30, 2015.

<u>Statement Period</u>	<u>Contributions Received</u>	<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>	
01/01/13 - 03/30/13	\$ 1,004	\$ -	\$ 1,004	\$ 2,702	(1)
10/19/14 - 10/25/14	\$ 87,500	\$ 100,000	\$ 87,500	\$ 100,000	(2)

(1) This statement was due April 4, 2013. The activity for this period was reported on the Form 460 Preelection Statement filed for the period January 1 through May 4, 2013.

(2) This statement was due October 30, 2014. The activity for this period was reported on the Form 460 Preelection Statement filed for the period October 19 through November 22, 2014.

Mr. Martinez stated that the statement due April 4, 2013, was inadvertently not filed as he was not aware of the requirement to file at the time.

Ms. Copeland stated in regards to the statement due October 30, 2014, that with the number of special elections that took place, the Committee was confused as to when and for what periods statements were required to be filed. She added that the contributions received and the contribution made were reported on Form 497 Contribution Reports prior to the due date of the statement.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Laborers' International Union of North America, Local
Union No. 324 (952148)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on April 28, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the Laborers' International Union of North America, Local Union No. 324.

TREASURER: Randy LeMoine
Laborers' International Union of North America, Local Union No. 324

REPRESENTATIVE: Sharon Licht
Laborers' International Union of North America, Local Union No. 324

FINANCIAL ACTIVITY

Total Contributions Received: \$ 54,333

Total Expenditures: \$ 23,500

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The beginning and ending cash balances were understated by \$30,000 on the Summary Pages of Form 460 Campaign Disclosure Statements filed for the period July 1, 2013 through December 31, 2014. As a result of the audit, the ending cash balance was adjusted on the Form 460 Semi-annual Statement filed on January 27, 2017, for the period ending December 31, 2016.

Ms. Licht stated that the funds were moved into a money market account at the same bank and left out of the reported balance by mistake.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on April 28, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Blue Diamond Growers Political Action Committee (771333)	01/01/13 – 12/31/14
2. California Association of Health Facilities, Defend MICRA on the November Ballot Committee, No on 46 (1367047)	01/01/14 – 12/31/14
3. California Building Industry Association Small Contributor Committee (1233615)	01/01/13 – 12/31/14
4. California Conference Board, Amalgamated Transit Union PAC (761357)	01/01/13 – 12/31/14
5. California Nurses Association Initiative Political Action Committee (941597) (formerly California Nurses Association Initiative Political Action Committee – Yes on Prop. 45)	01/01/13 – 12/31/14
6. California Snow Political Committee, Sponsored by the California Ski Industry Association (1288633)	01/01/13 – 12/31/14
7. California Staffing Professionals PAC (791058)	01/01/13 – 12/31/14

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
8. Concerned Americans for Responsible Government, Sponsored by the California Trucking Association (760458)	01/01/13 – 12/31/14
9. Independent Insurance Political Action Committee, sponsored by Independent Insurance Agents and Brokers of California (IIABCal) (743103)	01/01/13 – 12/31/14
10. Local 47, IBEW Political Action Committee (861332)	01/01/13 – 12/31/14
11. Los Angeles County Firefighters Local 1014 Legislative Fund Committee (742008)	01/01/13 – 12/31/14
12. Operating Engineers Local Union No. 12 Political Fund (743030)	01/01/13 – 12/31/14
13. Orange County Employees Association Political Action Committee (801447)	01/01/13 – 12/31/14
14. Pacific Association of Domestic Insurance Companies Political Action Committee (1350983)	01/01/13 – 12/31/14
15. Service Employees International Union Local 1000 Candidate PAC (1273063)	01/01/13 – 12/31/14
16. Southwest Regional Council of Carpenters Political Action Fund (870169)	01/01/13 – 12/31/14
17. Stonewall Democratic Club of Greater Sacramento (1247892)	01/01/13 – 12/31/14
18. Torlakson for Superintendent of Public Instruction 2014, major funding by California Teachers Association Independent Expenditure Committee (1364714)	01/01/14 – 12/18/14
19. UNITE HERE TIP State and Local Fund (NY ID# A01199) (810437)	01/01/13 – 12/31/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. California Apartment Association Independent Expenditure Committee
(1294628)
2. California Cable & Telecommunications Association Non-Prop 34 Committee
(1234155)
3. Elevate California: Yes on 2, Marc Levine Ballot Issue Committee (1356004)
4. PowerPAC.org Voter Fund, A Sponsored Committee of PowerPAC.org
(1285796)



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Cable & Telecommunications Association Non-Prop
34 Committee (1234155)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on May 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Cable & Telecommunications Association.

TREASURERS:

Lesla Lehtonen
California Cable & Telecommunications Association

Gerald Yanowitz (01/12/07 – 10/05/14)
California Cable & Telecommunications Association

REPRESENTATIVE: Diane M. Fishburn
Olson, Hagel & Fishburn LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 636,626

Total Expenditures: \$ 659,576

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

COMMITTEE BANK ACCOUNT

A \$27,200 contribution to Brown for Governor 2014 on October 2, 2013, was made from the Committee's sole bank account designated as a "restricted use" account. Contributions received in excess of the \$6,800 per person per calendar year limit were deposited into this account. During the audit period and prior to making the contribution to Brown for Governor 2014, \$315,000 received from 4 contributors was deposited into this account. Although an "all purpose" account was not maintained by the Committee, there were sufficient funds received within the limits that were available to make this \$27,200 contribution. No other contributions to state candidates were made during the audit period.

<u>Date</u>	<u>Received</u>	<u>Name of Contributor</u>	<u>Amount</u>
02/12/13		Comcast California	\$ 75,000
02/12/13		Cox Communications	75,000
02/26/13		Comcast California	15,000
03/21/13		Charter Communications	75,000
04/03/13		Time Warner Cable	75,000
		Total	\$ 315,000

Ms. Fishburn stated that in 2013, while the Committee did not have an "all purpose" account, the Committee had received contributions of \$75,000 each from 4 members so each member's contribution towards the contribution made to Brown for Governor 2014 did not exceed the \$6,800 limit.



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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

PowerPAC.org Voter Fund, A Sponsored Committee of
PowerPAC.org (1285796)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on May 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by PowerPAC.org.

TREASURER: Lisa Le
PowerPAC.org

FINANCIAL ACTIVITY

Total Contributions Received: \$ 273,209

Total Expenditures: \$ 280,041

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 460 Preelection Statement was not filed with the Secretary of State (SOS) for the period January 1 through March 17, 2014. The activity for this period was reported on the Form 460 Preelection Statement for the subsequent period that was filed after the election.

<u>Statement Period</u>		<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Date Filed</u>	<u>Days Late</u>
01/01/14 - 03/17/14	\$	10,000	\$ 15,000	\$ 10,000		
03/18/14 - 05/17/14		16,000	5,000	16,000	07/31/14	70

Similar findings were noted in Audit Reports issued by the Franchise Tax Board on April 29, 2011, February 29, 2016, and in the Fair Political Practices Commission (FPPC) Stipulation, Decision and Order No. 14/0259 signed in July 2015 and approved at the FPPC meeting held on August 20, 2015.

Form 497 Contribution Reports were not filed with the SOS for 9 contributions made totaling \$15,431. Reports for 2 contributions totaling \$20,000 made prior to the election were not filed until after the election. Reports were timely filed for 14 contributions made totaling \$53,628. Similar findings were noted in Audit Reports issued by the Franchise Tax Board on February 28, 2014 and February 29, 2016.

Reference Exhibits A and B

TREASURER'S COMMENT

Ms. Le did not provide a comment.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

EXHIBIT B – FORM 497 CONTRIBUTION REPORTS FILED AFTER THE ELECTION FOR CONTRIBUTIONS MADE PRIOR TO THE ELECTION

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH
THE SECRETARY OF STATE**

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>	
1.	10/16/13	Abigail Medina for School Board 2013	\$ 3,300	(1)
2.	10/21/13	Abigail Medina for School Board 2013	1,100	(1)
3.	10/23/13 *	Committee to Elect Roxanne Williams for City Council 2013	1,269	(1)
4.	10/25/13 *	Casey Dailey for San Bernardino City Council 2013	2,303	(1)
5.	10/25/13 *	Abigail Medina for School Board 2013	2,613	(1)
6.	10/28/13	Casey Dailey for San Bernardino City Council 2013	1,080	(1)
7.	10/28/13 *	Fred Shorett for City Council 2013	1,516	(1)
8.	12/23/13 *	Fred Shorett for City Council 2013	1,000	(2)
9.	10/05/14	Angelov Farooq for RCCD Trustee 2014	<u>1,250</u>	(3)
Total			\$ 15,431	

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

(1) San Bernardino Consolidated Election: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(2) City of San Bernardino General Election: 02/04/14
24-Hour Reporting Period: 11/06/13 - 02/03/14

(3) Riverside County Consolidated General Election: 11/04/14
24-Hour Reporting Period: 08/06/14 - 11/03/14

**EXHIBIT B – FORM 497 CONTRIBUTION REPORTS FILED AFTER THE ELECTION
FOR CONTRIBUTIONS MADE PRIOR TO THE ELECTION**

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>
1.	05/13/14	Yes on B&C - Barrio Logan Comm. Plan Update	\$ 15,000	07/30/14	77
2.	05/24/14	Yes on B&C - Barrio Logan Comm. Plan Update	<u>5,000</u>	07/30/14	64
Total			\$ 20,000		

City of San Diego Gubernatorial Primary Election: 06/03/14
24-Hour Reporting Period: 03/05/14 - 06/02/14



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Apartment Association Independent Expenditure Committee
(1294628)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on May 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Apartment Association.

TREASURER: David Bauer

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,560,130

Total Expenditures: \$ 1,451,332

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 460 Preelection Statement was not filed with the Secretary of State for the period July 1 through September 30, 2014. Contributions made during this period totaled \$275,000. Receipts for the period totaled \$43,488, and no other expenditures were made. The activity was disclosed on the Form 460 Preelection Statement filed for the period ending October 18, 2014.

Mr. Bauer stated that the filing was missed inadvertently.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Elevate California: Yes on 2, Marc Levine Ballot Issue Committee
(1356004) (currently Elevate California: Marc Levine Ballot Issue
Committee)

July 1, 2014 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on May 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is registered as a general purpose ballot measure committee and is controlled by Assembly Member Marc Levine, District 10. During the period September 8 through November 4, 2014, the Committee was registered as a primarily formed ballot measure committee supporting Proposition 2 in the 2014 General Election.

TREASURER: Philip Bruce Raful

FINANCIAL ACTIVITY

Total Contributions Received: \$ 118,000

Total Expenditures: \$ 106,491

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 2 contributions of \$50,000 each, received from John H. Scully and Regina K. Scully, on July 24, 2014. A Form 497 Contribution Report was not filed with the SOS for a \$2,000 contribution made to the Democratic Central Committee of Marin on September 4, 2014. A report was filed for a \$1,000 contribution received.

Mr. Raful had no comment.

COMMUNICATIONS IDENTIFYING STATE CANDIDATES

Two contributions of \$50,000 each were received from John H. Scully and Regina K. Scully on July 24, 2014. After receiving these contributions, the Committee made a \$50,000 payment to Sadler Strategic Media on October 1, 2014, for a cable TV advertisement made at the behest of Marc Levine, a candidate for Assembly, District 10, in the 2014 General Election. This \$50,000 payment was a prohibited expenditure made and reported on a Form E-530 Report, due October 3, 2014, that was filed with the SOS on October 22, 2014.

Mr. Raful stated he was unaware that this type of communication was prohibited after receiving contributions in excess of calendar year limits.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on May 31 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. California Taxpayer Protection Committee (1287571)	01/01/13 – 12/31/14
2. Californians Against Prop. 47, Sponsored by California Public Safety Institute and Peace Officers Research Assoc. of Calif. Political Issues Committee (1368083)	01/01/14 – 12/31/14
3. Californians for Fiscal Accountability and Responsibility, sponsored by dentists, physicians, health care workers, REALTORS, and school employees (1339260)	01/01/13 – 12/31/14
4. Riverside County Party (State Acct) (747101)	01/01/13 – 12/31/14
5. Sac Valley Water & Rice for Prop 1 (1371959)	01/01/14 – 12/31/14
6. United Food and Commercial Workers Western States Council Candidate PAC (910874)	01/01/13 – 12/31/14

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Gavin C. Newsom
Newsom for California Lieutenant Governor 2014 (1333762)
2. San Mateo County Central Labor Council Committee on Political
Education (743614)
3. Phillip D. Wyman
Wyman for Attorney General 2014 (1364275)
AMENDED AUDIT REPORT



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

San Mateo County Central Labor Council Committee on Political
Education (743614)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

The audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee.

TREASURERS: Julie Lind

Shelley Kessler (03/13/14 – 08/04/16)

Mark Leach (05/12/08 – 03/12/14)

REPRESENTATIVE: Susan Charles

FINANCIAL ACTIVITY

Total Contributions Received: \$ 176,063

Total Expenditures: \$ 150,363

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions totaling \$11,750 received from the California Labor Federation and deposited into the “all purpose” bank account during the 2014 calendar year exceeded the contribution limit by \$4,950. The contributions of \$1,750 and \$10,000 were deposited into the “all purpose” bank account on April 28, 2014 and October 16, 2014, respectively. Later, on October 16, 2014, \$3,200 of the excess was transferred to the “restricted use” bank account.

Ms. Charles stated that it was an inadvertent error. She added that the Committee rectified the error when it was discovered.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Gavin C. Newsom

Newsom for California Lieutenant Governor 2014 (1333762)

January 1, 2010 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Lieutenant Governor Gavin C. Newsom. Mr. Newsom was re-elected in the 2014 General Election.

TREASURER: Gavin C. Newsom

ASSISTANT TREASURER: Nancy L. Warren
Warren & Associates, LLC

FINANCIAL ACTIVITY

Total Contributions Received: \$ 4,301,088

Total Expenditures: \$ 1,331,385

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from 3 contributors exceeded the contribution limits by \$3,200. The amounts in excess of the limits were refunded to the contributors. A similar finding was noted in an Audit Report issued by the Franchise Tax Board on November 30, 2012, for another committee controlled by the candidate.

<u>Contributor</u>	<u>Date Exceeded</u>	<u>Excess</u>	<u>Date Returned</u>
1. Stephen Cloobeck	08/23/13	\$ 400	08/30/13 ⁽¹⁾
2. Viejas Tribal Government	06/06/14	1,400	06/16/14
3. Michael Haas	09/30/14	<u>1,400</u>	09/30/14 ^{(1), (2)}
Total Received in Excess of Limits		\$ 3,200	

⁽¹⁾ Received via ActBlue.

⁽²⁾ Check was voided and reissued on 2/25/15. Replacement check was cashed on 3/19/15.

Ms. Warren stated that the Cloobeck and Haas contributions made online by the donors were refunded as soon as the overages were discovered. She added that the Viejas check was deposited in error and then refunded when she discovered the overage.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Phillip D. Wyman
Wyman for Attorney General 2014 (1364275)

January 1, 2014 through June 30, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the District Attorneys of Los Angeles, Sacramento, and San Francisco Counties on June 30, 2017.

PURPOSE OF AMENDED REPORT

This amended Audit Report supersedes the Audit Report issued on November 30, 2016, and is being issued because an error was identified with the amount stated in the prior Audit Report for the subvendor information that was not disclosed. The correct amount for subvendor information not disclosed is \$10,361.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Phillip D. Wyman, a candidate for Attorney General in the 2014 Statewide Direct Primary Election.

TREASURER: James M. O'Hearn
James O'Hearn & Associates

FINANCIAL ACTIVITY

Total Contributions Received: \$ 65,813

Total Expenditures: \$ 64,050

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Copies of contributors' checks, credit card authorization records, and/or duplicate deposit slips were not provided for contributions received totaling \$43,963. Of this amount, \$5,250 was reported as loans from the candidate and \$38,713 from 12 other contributors.

Copies of bank statements or other documents were not provided to verify the source of loans totaling \$20,250 reported as received from the candidate.

Mr. Wyman stated that a fire on his property impeded him from providing all the records requested.

CAMPAIGN BANK ACCOUNT

Expenditures totaling \$15,000 were not processed through the Committee's designated campaign bank account. Instead, the expenditures were made through a PayPal account with a credit card. These expenditures were reported on the campaign statements as expenditures and as loans from the candidate.

Mr. Wyman did not provide a comment.

MONETARY CONTRIBUTIONS RECEIVED

A \$500 contribution reported as received from TXI Riverside Cement on June 6, 2014, was received in the form of a money order.

Mr. Wyman did not provide a comment.

EXPENDITURES

Subvendor information for payments totaling \$10,361 was not disclosed. Of this amount, \$7,060 was for radio ads and \$3,301 was for credit card charges to various vendors.

Mr. Wyman did not provide a comment.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on June 30, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. California Citrus Mutual Political Action Committee (830341)	01/01/13 – 12/31/14
2. California Water Association Policy Issues Committee (1372412) (formerly California Water Association Political Issues Committee – Yes on Propositions 1 & 2) (formerly California Water Association Political Issues Committee – Yes on Prop. 1)	01/01/14 – 12/31/14
3. Gavin C. Newsom Californians for Reform Ballot Measure Committee – Endorsed by Lieutenant Governor Newsom (1354629)	01/01/13 – 06/30/13
4. Environmental Coalition for Clean Water and Wildlife Protection – Yes on Prop. 1 (1372008)	01/01/14 – 12/17/14
5. FairPAC Independent Expenditure Committee, Sponsored by the Civil Justice Association of California (821251)	01/01/13 – 12/31/14
6. John M. W. Moorlach Moorlach for Senate 2015 (1374140)	01/01/14 – 06/30/15

CAMPAIGNS**PERIOD COVERED**

- | | |
|---|---------------------|
| 7. Western Plant Health Association, Supporting Propositions 1 and 2
(Non-Profit 501(c)(6)) (1372785) | 01/01/14 – 12/31/14 |
| 8. Wetlands Conservation Committee, sponsored by Ducks Unlimited,
Audubon California and The Nature Conservancy (1372481)
(formerly Wetlands Conservation Committee, sponsored by Ducks
Unlimited, Audubon California and The Nature Conservancy, Yes on
Prop. 1) | 01/01/14 – 12/31/14 |
| 9. Yes on Prop. 48. Voters for Central Valley Jobs and the Environment, a
coalition of tribes, labor organizations, business and environmental
groups, sponsored and major funding by North Fork Rancheria of Mono
Indians and Station Casinos LLC (1359411) | 01/01/13 – 12/31/14 |

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. AFSCME Local 3634 PAC (1255127)
AMENDED AUDIT REPORT
2. American Federation of Teachers – Kids, Families and Teachers
Supporting Torlakson for Superintendent of Public Instruction
2014 (MPO) (1372609)
3. Dr. Edward P. Hernandez
Senator Ed Hernandez San Gabriel Valley Public Services Ballot Measure
Committee with major funding by doctors of optometry and health insurance
providers (1308470)
4. Political Action by Pest Control Operators (790454)



STATE OF CALIFORNIA
Franchise Tax Board
POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

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of the State of California

JUL 31 2017

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Political Action by Pest Control Operators (790454)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Pest Control Operators of California.

TREASURER: Wayne L. Ordos
The Law Offices of Wayne Ordos

FINANCIAL ACTIVITY

Total Contributions Received: \$ 100,765

Total Expenditures: \$ 117,547

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Records were not provided to identify the actual contributors for contributions collected by intermediaries at golf fundraising events held on October 1, 2013, and October 7, 2014. The net proceeds of \$4,000 and \$7,000 for the events held in 2013 and 2014, respectively, were reported as contributions received from the intermediary, PCOC (Pest Control Operators of California) Tri-District Golf. The \$7,000 from the event held on October 7, 2014, was reported as received on the Form 460 Semi-annual Statement filed for the period ending June 30, 2015, and was reported as returned to PCOC Tri-District Golf on the Semi-annual Statement filed for the period ending December 31, 2016.

For another golf event held on December 11, 2014, copies of contributors' checks and credit card authorizations were not maintained for proceeds of \$4,006. A listing of contributors and amounts was provided. The proceeds were reported as a contribution received from the intermediary, Pest Control Operators of California, Inc. on the Form 460 Semi-annual Statement filed for the period ending December 31, 2014, and all 13 contributors from the listing were disclosed in a memo reference.

The lack of records for these 3 events precluded the determination of whether additional contributors were required to be itemized.

With the exception of reimbursements totaling \$3,160 to Orange County Pest Control and Ryan Prechtl for expenses incurred for the December 11, 2014 golf event that were disclosed on the Form 460 Semi-annual Statement filed for the period ending June 30, 2015, records for expenditures associated with these three fundraisers were not provided and the expenditures were not reported.

Similar findings were noted in prior Audit Reports issued by the Franchise Tax Board on November 26, 2008 and September 30, 2010.

REPORTS AND STATEMENTS

The beginning and ending cash balances were either overstated or understated throughout the audit period. A similar finding was noted in a prior Audit Report issued by the Franchise Tax Board on September 30, 2010.

Reference Exhibit A

TREASURER'S COMMENTS

Mr. Ordos stated the filer is working on rectifying its reporting and disclosure issues and will bring the organization into full legal compliance. He added that the sponsoring organization is under new leadership and that internal controls and disclosure protocols are being put in place.

EXHIBIT A - CASH BALANCE DIFFERENCES

	<u>Date</u>	<u>Adjusted Bank Balance</u>	<u>Reported Balance</u>	<u>Difference</u>
1.	01/01/13	\$ 30,773.76	\$ 82,772.27	\$ -51,998.51
2.	06/30/13	20,434.78	72,433.29	-51,998.51
3.	09/30/13	16,071.64	78,409.13	-62,337.49
4.	12/31/13	15,153.40	11,490.89	3,662.51
5.	06/30/14	8,717.81	5,055.30	3,662.51
6.	09/30/14	19,520.55	16,308.04	3,212.51
7.	10/18/14	16,598.88	6,386.37	10,212.51
8.	12/31/14	22,991.44	12,778.93	10,212.51



STATE OF CALIFORNIA
Franchise Tax Board
POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

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of the State of California

JUL 31 2017

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AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

AFSCME Local 3634 PAC (1255127)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2017.

PURPOSE OF AMENDED REPORT

This amended Audit Report supersedes the Audit Report issued on February 28, 2017, and is being issued because the prior Audit Report misstated the number and amount of Form 497 Contribution Reports not filed for contributions made. The correct number and amount for reports not filed is 5 reports for contributions made totaling \$8,150.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by AFSCME Local 3634.

TREASURERS: Rudolph Montoya
AFSCME Local 3634

Richard Franden (03/21/08 – 11/24/15)
AFSCME Local 3634

FINANCIAL ACTIVITY

Total Contributions Received: \$ 111,969

Total Expenditures: \$ 120,202

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 5 contributions made totaling \$8,150.

Reference Exhibit A

Reports were filed for 13 contributions made totaling \$52,500.

Three Preelection Statements and one Semi-annual Statement were not timely filed with the SOS. The statements were timely filed in electronic format.

Reference Exhibit B

TREASURER'S COMMENTS

Mr. Montoya did not provide comments.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE FOR CONTRIBUTIONS MADE

EXHIBIT B – CAMPAIGN STATEMENTS FILED WITH THE SECRETARY OF STATE IN PAPER FORMAT AFTER THE PERTINENT ELECTION

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY
OF STATE FOR CONTRIBUTIONS MADE**

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
1.	05/07/13	Elect Aja Brown for Mayor 2013	\$ 1,000
2.	09/24/13	Sebastian Ridley-Thomas for Assembly	1,200
3.	09/25/13	Sebastian Ridley-Thomas	2,900
4.	10/21/14	Profit Walker for Assembly 2014	1,000
5.	11/22/14	Hall for Senate 2014	<u>2,050</u>
		Total	\$ 8,150

**EXHIBIT B - CAMPAIGN STATEMENTS FILED WITH THE SECRETARY OF STATE IN PAPER
FORMAT AFTER THE PERTINENT ELECTION**

<u>Statement Period Ending</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Due Date</u>	<u>Date Filed</u>	<u>Days Late</u>
12/31/13	\$ 8,130	\$ 18,700	01/31/14	07/17/14	167
03/17/14	32,726	9,050	03/24/14	07/17/14	115
05/17/14	4,806	3,500	05/22/14	07/17/14	56
10/18/14	<u>0</u>	<u>3,050</u>	10/23/14	06/20/16	606
Total	\$ 45,662	\$ 34,300			



STATE OF CALIFORNIA
Franchise Tax Board
POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
SACRAMENTO CA 95812-0651

RECEIVED AND FILED
in the office of the Secretary of State
of the State of California

JUL 31 2017

L8B

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Dr. Edward P. Hernandez
Senator Ed Hernandez San Gabriel Valley Public Services Ballot
Measure Committee with major funding by doctors of optometry
and health insurance providers (1308470)

October 17, 2010 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. State Senate districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit. In addition, each controlled committee of the candidate was subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a ballot measure committee controlled by Senator Edward P. Hernandez, District 22. Dr. Hernandez was elected in the 2014 General Election. Prior to redistricting, Dr. Hernandez represented Senate District 24. During the period October 11, 2010 to October 18, 2014, the Committee was registered as primarily formed to qualify a measure to create a special healthcare district in San Gabriel Valley. During the period October 19, 2014 to October 1, 2015, the Committee was registered as primarily formed to pursue an initiative relating to the governance and admissions policies of public universities and colleges in California.

TREASURER: Dr. Edward P. Hernandez

REPRESENTATIVE: Nancy L. Warren
Warren & Associates, LLC

FINANCIAL ACTIVITY

Total Contributions Received: \$ 315,900

Total Expenditures: \$ 154,293

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State for 8 contributions received totaling \$115,000.

Reference Exhibit A

Reports for 3 contributions received totaling \$43,000 were filed between 3 and 7 days late. Form 497 Contribution Reports were timely filed for 10 other contributions received totaling \$89,000.

Ms. Warren stated that she had erroneously believed the Committee was not required to file the Form 497 reports since this was a local ballot measure committee.

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED

	<u>Date</u> <u>Received</u>	<u>Contributor Name</u>	<u>Amount</u>
1.	04/27/12	California Optometric PAC	\$ 25,000
2.	06/29/12	United Healthcare Services, Inc.	5,000
3.	02/08/13	California Optometric PAC	35,000
4.	02/25/13	Eisai Inc.	5,000
5.	03/04/13	California Cable & Telecomm Non-Prop 34 Com	5,000
6.	03/19/13	Magellan Health Services	5,000
7.	04/15/13	Personal Insurance Federation of CA Agents & Employees PAC	5,000
8.	12/30/13	Blue Shield of California	30,000
		Total	\$ 115,000



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of the State of California

JUL 31 2017

LSB

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

American Federation of Teachers – Kids, Families and Teachers
Supporting Torlakson for Superintendent of Public Instruction 2014
(MPO) (1372609)

January 1, 2014 through December 22, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Committees that spent more than \$10,000 and primarily supported or opposed a candidate for a statewide office being audited were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee, which was sponsored by the American Federation of Teachers, AFL-CIO, was primarily formed to support Tom Torlakson for Superintendent of Public Instruction in the 2014 General Election. The Committee terminated effective December 22, 2014.

TREASURER: Lorretta Johnson
American Federation of Teachers, AFL-CIO

REPRESENTATIVE: Richard R. Rios
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 458,955

Total Expenditures: \$ 458,955

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Independent expenditures made in opposition to Marshall Tuck were understated by \$228,705 on the initial Form 496 Independent Expenditure Report filed with the Secretary of State (SOS) on October 20, 2014, and by \$179,750 on the initial campaign statements filed with the SOS. An amendment to the report was filed with the SOS on October 22, 2014, to disclose \$48,955 of the \$228,705, and another amendment to the report was filed on June 8, 2016, to disclose the remaining \$179,750. Amendments to the campaign statements were filed on June 30, 2016, to correct the misreporting.

EXPENDITURES

Subvendor payments totaling \$299,285 made by Groundswell Public Strategies to Google, Facebook Inc., and MightyHive Inc., for online advertising were not disclosed on the initial campaign statements filed with the SOS. An amendment was filed on June 30, 2016, after the 2014 General Election, to correct the misreporting.

REPRESENTATIVE'S COMMENTS

Mr. Rios stated the Committee's failure to properly disclose independent expenditures and subvendors was unintentional, it corrected its reporting as soon as it learned there were unreported payments, and it was public with its engagement in the election by complying with legal requirements that provided the public with notice that it was the sponsor of campaign communications. Mr. Rios further stated that, while the Committee unintentionally failed to disclose some payments, it properly disclosed \$279,205 in expenditures, which constituted more than 60 percent of the Committee's overall activities.



JUL 31 2017

V80

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on July 31, 2017.

<u>LOBBYING ENTITIES</u>	<u>PERIOD COVERED</u>
1. Advocate Resource and Training (ART) (1342868) David G. Balla-Hawkins	01/01/15 – 12/31/16
2. Cutwater Investor Services Corp. (1343735) David McCollum (01/01/15 – 04/01/16) Robert E. Alan Teresa Schwartz (01/01/15 – 06/24/15)	01/01/15 – 12/31/16
3. Dier Associates, LLC (1388156) Stewart A. Dier Yvonne M. Dier	07/01/16 – 12/31/16
4. EIG Management Company, LLC (1347179) Marcelia C. Freeman (07/01/15 – 12/31/16) Derek Lemke-von Ammon	01/01/15 – 12/31/16
5. EnCap Investments L.P. (1357290) Charles W. Bauer	01/01/15 – 12/31/16

<u>LOBBYING ENTITIES</u>	<u>PERIOD COVERED</u>
6. Hines Securities, Inc. (1335683) Whitney A. Ifcher Mary R. McCarthy (01/01/15 – 02/27/15) Grant T. Murray (04/01/15 – 12/31/16)	01/01/15 – 12/31/16
7. Mariner Investment Group, LLC (1351896) Steven L. Ezzes Christopher D. Gates	01/01/15 – 12/31/15
8. Nomura Asset Management U.S.A. Inc. ('NAM-USA') (1339028) Roy Freeman Go Hiramatsu (01/01/15 – 03/27/15) Charles A. Youngblood	01/01/15 – 12/31/16
9. Nuveen Investments Holdings, Inc. (1335818) Elizabeth B. Anathan (04/01/16 – 12/31/16) Megan Anderson (10/01/16 – 12/31/16) Clint Doroff (01/01/15 – 06/30/15) Lindsay Gruhl Lynne Harrington (01/01/15 – 06/30/15) Christopher Harrison Cheryl B. King (01/01/15 – 10/15/15) Robert B. Kuppenheimer (01/01/15 – 03/31/16) Benjamin S. Lazarus (03/30/15 – 04/21/16) Sarah Lewis John A. Maschoff (01/01/15 – 09/30/16) Angela McKillen Anne Popkin Melissa Roe (01/01/15 – 09/30/16) Edward Sheridan (07/01/16 – 12/31/16) Jeffrey Springer (04/01/16 – 12/31/16) Scott Stanley (01/01/15 – 06/30/15)	01/01/15 – 12/31/16
10. O'Haren Government Relations (1272750) Maureen E. O'Haren	01/01/15 – 12/31/16
11. Rainier Investment Management, LLC (1335033) Steven H. Hanks Gregg Kerr (01/01/15 – 07/08/16)	01/01/15 – 12/31/16
12. Wada Government Relations LLC (1294455) Jennifer M. Wada	01/01/15 – 12/31/16

LOBBYING ENTITIES**PERIOD COVERED**

- | | |
|--|---------------------|
| 13. Warburg Pincus LLC (1339756)
Gregory Baecher
Owen R. Boger
Christopher Gunther
Jessica Lynn Hacker (06/08/15 – 12/31/16)
Allison B. Rosner
Rooshaty Roychoudhury
Steven G. Schneider (01/01/15 – 12/31/15)
Rudy Stucke (01/01/15 – 12/31/15)
James Wilson | 01/01/15 – 12/31/16 |
| 14. Western Manufactured Housing Communities Association (E24604)
Catherine Borg | 01/01/15 – 12/31/16 |

CAMPAIGNS**PERIOD COVERED**

- | | |
|---|---------------------|
| 1. CA Business PAC, sponsored by CA Chamber of Commerce (aka CALBUSPAC) (761010)
(formerly CA Business PAC, sponsored by CA Chamber of Commerce (aka CALBUSPAC) - Yes on 1 & 2) | 07/01/14 – 12/31/14 |
| 2. Gloria Mercado Fortine
Gloria Mercado Fortine for State Senate 2016 (1376232) | 01/01/15 – 10/26/15 |
| 3. Laborers Pacific Southwest Regional Organizing Coalition Issues PAC (1358725)
(formerly Laborers Pacific Southwest Regional Organizing Coalition Issues PAC – Yes on Props 1 and 2) | 07/01/14 – 12/31/14 |
| 4. Merced County Democratic Central Committee (1303884) | 01/01/13 – 12/31/14 |
| 5. The California Trust for Public Land Action Fund (1238760)
(formerly The California Conservation Campaign) | 10/01/14 – 12/31/14 |

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. American Association of Chinese Medicine and Acupuncture Political Action Committee (970546)
(formerly United California Practitioners of Chinese Medicine Political Action Committee)
2. California Teachers Association/Association For Better Citizenship (741941)
3. Marshall M. Tuck
Marshall Tuck for State Superintendent of Public Instruction 2014 (1359835)



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Teachers Association/Association For Better Citizenship
(741941)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on August 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Teachers Association.

TREASURERS:

David B. Goldberg
California Teachers Association

Mikki Cichocki (01/30/13 – 06/25/15)
California Teachers Association

Gail M. Mendes (06/26/09 – 01/29/13)
California Teachers Association

REPRESENTATIVE: Scott Postel
California Teachers Association

FINANCIAL ACTIVITY

Total Contributions Received: \$ 9,890,395

Total Expenditures: \$ 10,563,506

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 460 Special Odd-Year Report was not filed with the Secretary of State for the period January 1 through March 31, 2013. Contributions made to elected state officers totaled \$24,200 during this period. Receipts and disbursements during this period totaled \$1,750 and \$101,245, respectively. This activity was reported on the Semi-annual Statement filed on July 22, 2013, for the period January 1 through June 30, 2013.

Mr. Postel stated that the report was not filed since he was unaware of the requirement to file this type of report.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

American Association of Chinese Medicine and Acupuncture
Political Action Committee (970546)
(formerly United California Practitioners of Chinese Medicine Political
Action Committee)

January 1, 2013 through December 31,
2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on August 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the American Association of Chinese Medicine and Acupuncture.

TREASURERS: Philip Yang

Fanjin Li, Acting Treasurer (01/30/08 - 01/15/15)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 47,985

Total Expenditures: \$ 50,688

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Copies of contributors' checks, duplicate deposit slips, and/or contributor lists were not provided for contributions received totaling \$21,140. Similar findings were noted in Audit Reports issued by the Franchise Tax Board on April 29, 2011, and on August 31, 2012.

REPORTS AND STATEMENTS

An amendment to the Form 410 Statement of Organization was not filed with the Secretary of State (SOS) to change the treasurer to Fanjin Li. Ms. Li was shown as the treasurer on all Form 460 campaign statements filed during the audit period.

Three Form 460 Preelection Statements were not filed with the SOS.

<u>Statement Period</u>	<u>Contributions</u>		<u>Receipts</u>	<u>Expenditures</u>
		<u>Made</u>		
01/01/14 - 03/17/14	\$	3,000	\$ 8,960	\$ 3,500
03/18/14 - 05/17/14	\$	5,000	\$ 5,005	\$ 5,000
07/01/14 - 09/30/14	\$	7,000	\$ 480	\$ 8,375

Activity for these periods was reported on the Form 460 Semi-annual Statements filed for the periods ending June 30, 2014, and December 31, 2014.

Form 497 Contribution Reports were not filed with the SOS for 9 contributions made totaling \$12,000.

Reference Exhibit A

MONETARY CONTRIBUTIONS RECEIVED

Monetary contributions totaling \$5,620 received from 34 contributors were not itemized. The contributions were included in the unitemized total.

Reference Exhibit B

FILERS' COMMENT

No comment was provided.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF
STATE

EXHIBIT B – CONTRIBUTIONS RECEIVED NOT ITEMIZED

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED
WITH THE SECRETARY OF STATE**

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
1.	03/31/14	Taxpayers for Jim Nielsen-Senate 2014	\$ 1,500
2.	04/12/14	Susan Bonilla for Assembly 2014	1,500
3.	05/10/14	Rob Bonta for Assembly 2014	1,000
4.	09/24/14	Evan Low for State Assembly 2014	1,000
5.	09/28/14	Phil Ting for Assembly 2014	1,000
6.	09/30/14	John Chiang for Treasurer 2014	1,000
7.	10/19/14	Roger Dickinson for Senate 2014	1,000
8.	10/28/14	Susan Bonilla for Assembly 2014	2,500
9.	10/29/14	Evan Low for State Assembly 2014	<u>1,500</u>
		Total	\$ 12,000

EXHIBIT B - CONTRIBUTIONS RECEIVED NOT ITEMIZED

	<u>Check Date</u>	<u>Name</u>	<u>Check Amount</u>	<u>Cumulative Amount</u>
1.	01/20/13	ACM Health Center	\$ 80	\$
	01/20/13	ACM Health Center	80	160
2.	01/20/13	David H. Chi	160	160
3.	01/20/13	David Wang's Acupuncture Clinic	80	
	01/20/13	David Wang's Acupuncture Clinic	80	160
4.	01/19/13	Edward Dong	80	
	01/20/13	Edward Dong	80	160
5.	01/20/13	Huang's Holistic Acupuncture Center	160	160
6.	01/20/13	Serena Sun Lau	160	160
7.	01/20/13	Junting Liu	200	200
8.	01/20/13	MWM Acupuncture & Herbs, Inc.	160	160
9.	03/03/13	Acupuncture & Healing Center	80	
	03/03/13	Acupuncture & Healing Center	100	180
10.	03/03/13	Julie Cao Acupuncture Clinic	80	
	03/03/13	Julie Cao Acupuncture Clinic	100	180
11.	03/03/13	Hong Liu	100	100
12.	03/03/13	Li Meng	100	100
13.	03/03/13	Yu Kun Pei	300	300
14.	03/03/13	Victoria Ru Tuan	200	200
15.	03/03/13	Pindy Wong-Luk	200	200
16.	03/02/13	Huijun Zhou/Tri-Valley Acupuncture & Herb Center	80	
	03/03/13	Huijun Zhou/Tri-Valley Acupuncture & Herb Center	100	180
17.	03/10/13	TCM-Care Health Center	200	200
18.	03/03/13	ANH Care Inc	80	
	11/10/13	ANH Care Inc	180	260
19.	11/10/13	Erlene Chiang, DAOM, LAC	100	100
20.	01/20/13	Stanislaus Acupuncture 08-90 & Natural Healthcare	80	
	11/10/13	Stanislaus Acupuncture 08-90 & Natural Healthcare	100	180
21.	11/11/13	Xiangbin Wang	100	100
22.	01/18/14	Huang's Holistic Acupuncture Center	160	160
23.	01/19/14	ACT Acupuncture Clinic Corporation	160	160
24.	01/19/14	ATP Acupuncture & Chinese Medicine	160	160
25.	01/19/14	Edwin Chen	160	160
26.	01/19/14	David H. Chi	160	160
27.	01/19/14	Chiu's Acupuncture & Skin Care	80	
	01/19/14	Chiu's Acupuncture & Skin Care	80	160
28.	01/19/14	David Wang's Acupuncture Clinic	80	
	01/19/14	David Wang's Acupuncture Clinic	80	160
29.	01/19/14	Dr. Amy's Integrative Medicine, Inc.	80	
	01/19/14	Dr. Amy's Integrative Medicine, Inc.	80	160
30.	01/19/14	Jing H. Liang	80	
	01/19/14	Jing H. Liang	80	160
31.	01/19/14	Unique Acupuncture Professional Corp	160	160
32.	01/21/14	Shen Eastern Medicine Group, Inc.	160	160
33.	01/26/14	H. Li	100	100
34.	01/19/14	DO Oriental Medical Group	80	
	03/16/14	DO Oriental Medical Group	80	160
			Total	\$ 5,620



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Marshall M. Tuck

Marshall Tuck for State Superintendent of Public Instruction 2014
(1359835)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Statewide candidates who raised or spent \$25,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on August 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Marshall M. Tuck, a candidate for Superintendent of Public Instruction in the 2014 General Election. The Committee terminated effective June 30, 2015.

TREASURER: Marshall M. Tuck

REPRESENTATIVE: Nancy L. Warren
Warren & Associates, LLC

FINANCIAL ACTIVITY

Total Contributions Received: \$ 2,627,151

Total Expenditures: \$ 2,627,933

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions received from 2 contributors exceeded the limit by \$2,619.

<u>Contributor</u>	<u>Date Exceeded</u>	<u>Excess</u>	<u>Amount Refunded</u>	<u>Date Refunded</u>
1. Laura Lauder	09/24/14	\$ 200	\$ 200	09/24/14
2. Laurene Powell Jobs/ Emerson Collective	08/26/14	<u>2,419</u>	<u>2,419</u>	06/14/17 ⁽¹⁾
	Total	\$ 2,619	2,619	

⁽¹⁾ A nonmonetary contribution received from Emerson Collective. Contributions received from Laurene Powell Jobs and Emerson Collective were required to be aggregated.

Ms. Warren stated that the Committee was unaware that the Emerson Collective and Laurene Powell Jobs filed a combined Major Donor Report. She added that the amount was less than 1 percent of contributions received by the Committee.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on August 31, 2017.

<u>LOBBYING ENTITIES</u>	<u>PERIOD COVERED</u>
1. Cal Capitol Group (1294222) Thomas M. Riley Don A. Schinske	01/01/15 – 12/31/16
2. California Psychological Association (E21068) Amanda B. Levy	01/01/15 – 12/31/16
3. Northern Trust Investments, Inc. (1347895) Richard L. Clark (01/01/15 – 01/01/16) Melissa Anne Galla (01/04/16 – 12/31/16)	01/01/15 – 12/31/16
4. Taconic Capital Advisors L.P. (1347752) Marianna Bracco Christine F. Dorost Jenny L. Fung	01/01/15 – 12/31/16

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. California Calls Action Fund – Yes on 47 - A Coalition of Social Justice Organizations (1372105)	01/01/14 – 12/31/14
2. California League of Conservation Voters State Committee (743094)	01/01/13 – 12/31/14
3. California Real Estate Independent Expenditure Committee – California Association of Realtors (963026)	01/01/13 – 12/31/14
4. Californians Allied for Patient Protection Ballot Measure Committee (1365833)	01/01/14 – 06/30/14
5. PICO California – Yes on 55, 56 and 57 (Non Profit 501 (c)(3)) (1372760) (formerly PICO California – Yes on 47 (Non Profit 501 (c)(3)))	01/01/14 – 12/31/14
6. Southern California District Council of Laborers Issues PAC (1358148) (formerly Southern California District Council of Laborers Issues PAC – Yes on Props 1 and 2)	07/01/14 – 12/31/14
7. The Women's Foundation of California – Yes on 47 (Nonprofit 501 (c) (3)) (1355516)	01/01/14 – 11/19/14
8. Think Long Committee, Inc., Sponsored by Nicolas Berggruen Institute Trust, Supporting Propositions 1 & 2 (Non-Profit 501(c)(4)) (1372629)	01/01/14 – 12/31/14



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

San Diego County Democratic Party (741906)
(formerly San Diego County Democratic Party (State Acct.))
c/o Deane & Company

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 29, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURERS: Shawnda Deane
Deane & Company

Xavier R. Martinez (07/25/04 – 02/07/17)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 2,698,163

Total Expenditures: \$ 2,834,094

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission (FPPC).

REPORTS AND STATEMENTS

A Form 460 Preelection Statement was not filed with the Secretary of State (SOS) for the period October 6 through October 19, 2013. Receipts and expenditures totaled \$87,651 and \$73,498, respectively. The activity for this period was disclosed on the Form 460 Preelection Statement filed on November 6, 2013, for the period October 6 through November 2, 2013. A similar finding was noted in an Audit Report issued by the Franchise Tax Board (FTB) on March 29, 2013.

Mr. Martinez stated that 12 of the 13 statements required from July through December 2013 were filed. He added that no contributions were made to any candidate running in the related special election.

Form 497 Contribution Reports were not filed with the SOS or were filed with the SOS after the pertinent election for 6 expenditures totaling \$50,884 reported on the campaign statements as made for member communications. Other expenditures reported as made for member communications in support of David Alvarez for Mayor of San Diego were understated by \$35,703 on the Form 497 Contribution Reports filed.

Reference Exhibits A and B

A Form 497 Contribution Report was not filed with the SOS for a \$10,000 monetary contribution made to Sarah Boot for City Council 2014 on March 14, 2014. The City of San Diego Gubernatorial Primary Election was held on June 3, 2014; the 24-hour reporting period began on March 5, 2014.

Form 497 Contribution Reports were not filed with the SOS for 6 contributions received totaling \$12,000. Reports were filed between 3 and 22 days late for 12 contributions received totaling \$31,292. Of this amount, \$16,000 was received prior to an election but the reports were filed on or after the pertinent election.

Reference Exhibits C and D

Similar findings were noted in prior Audit Reports issued by FTB on March 29, 2013, and on July 31, 2015, and in FPPC Stipulation, Decision and Order No. 15/1374 approved at the FPPC meeting held on May 25, 2017.

Required reports were filed for 362 other contributions or member communications made totaling \$1,558,846 and for 404 other contributions received totaling \$2,370,139.

Mr. Martinez stated that he relied on the FPPC filing schedules for political party committees, which only indicated that Forms 497 were required to be filed in connection with state elections. He added that some of the reporting errors for expenditures did not fall within the dates noted on the FPPC filing schedules. He further added that the reporting errors for contributions received resulted from his office not receiving the contributors' checks timely from the Committee office.

COMMITTEE BANK ACCOUNTS

A \$34,000 contribution received from AFSCME on December 31, 2013, was deposited into the Committee's "restricted use" bank account on January 2, 2014. The contribution was transferred to the Committee's "all purpose" bank account 266 days later on September 25, 2014. Contributions from a "restricted use" bank account may only be transferred to an "all purpose" bank account within 14 days of receipt.

Mr. Martinez stated advice was obtained from the Committee's attorney regarding the transfer and it was his position that the transfer could be made.

A \$2,500 contribution to Padilla for Secretary of State on October 27, 2014, was made from the Committee's "restricted use" bank account. Contributions received in excess of the \$34,000 per person per calendar year limit were deposited into this account.

Mr. Martinez stated that this error occurred because a new staff member prepared the check.

SUMMARY OF EXPENDITURES

Twelve monetary contributions made totaling \$157,350 were not disclosed or not timely disclosed on the Summary of Expenditures, Schedule D, on the campaign statements filed. These contributions were reported as expenditures on Schedule E and coded as contributions.

Reference Exhibit E

Mr. Martinez stated this was a result of a software coding problem. He added that the contributions were reported on Schedule E and thus disclosure was available to the public.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS FOR MEMBER COMMUNICATIONS NOT FILED OR FILED AFTER THE PERTINENT ELECTION

EXHIBIT B – EXPENDITURES REPORTED AS MEMBER COMMUNICATIONS IN SUPPORT OF DAVID ALVAREZ FOR MAYOR UNDERSTATED ON FORM 497 CONTRIBUTION REPORTS FILED

EXHIBIT C – FORM 497 CONTRIBUTION REPORTS NOT FILED FOR CONTRIBUTIONS RECEIVED

EXHIBIT D – FORM 497 CONTRIBUTION REPORTS FILED ON OR AFTER THE PERTINENT ELECTION

EXHIBIT E – CONTRIBUTIONS MADE NOT DISCLOSED OR NOT TIMELY DISCLOSED ON SUMMARY OF EXPENDITURES, SCHEDULE D

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS FOR MEMBER
COMMUNICATIONS NOT FILED OR FILED AFTER THE PERTINENT ELECTION**

	<u>Date Made</u>	<u>Candidate Supported</u>	<u>Office</u>	<u>Amount</u>
1.	12/19/13 *	David Alvarez	Mayor	\$ 29,383 (1)
2.	02/05/14	David Alvarez	Mayor	2,077 (1)
3.	02/07/14	David Alvarez	Mayor	10,499 (1)
4.	04/01/14	Carol Kim	City Council	2,250 (2)
5.	05/21/14	Steve Padilla	City Council	3,125 (3)
6.	10/24/14	Carol Kim	City Council	<u>3,550</u> (4), (5)
			Total	\$ 50,884

* Date cumulative amount exceeded the \$1,000 reporting threshold.

- (1) City of San Diego Special Run-off Election: 02/11/14
24-Hour Reporting Period: 11/19/13 - 02/10/14
- (2) Gubernatorial Primary Election (City of San Diego): 06/03/14
24-Hour Reporting Period: 03/05/14 - 06/02/14
- (3) City of Chula Vista General Municipal Election: 06/03/14
24-Hour Reporting Period: 03/05/14 - 06/02/14
- (4) Gubernatorial General Election (City of San Diego): 11/04/14
24-Hour Reporting Period: 08/06/14 - 11/03/14
- (5) Form 497 Contribution Report was filed with the SOS on 11/13/14, 9 days after the election.

**EXHIBIT B - EXPENDITURES REPORTED AS MEMBER
COMMUNICATIONS IN SUPPORT OF DAVID ALVAREZ FOR MAYOR
UNDERSTATED ON FORM 497 CONTRIBUTION REPORTS FILED**

<u>Date Made</u>	<u>Amount</u>	<u>Amount Reported</u>	<u>Understatement</u>
01/14/14	\$ 3,400	\$ 2,000	\$ 1,400
01/15/14	2,344	1,344	1,000
01/31/14	39,754	20,760	18,994
02/04/14	40,180	25,871	<u>14,309</u>
		Total	\$ 35,703

City of San Diego Special Run-off Election: 02/11/14
24-Hour Reporting Period: 11/19/13 - 02/10/14

**EXHIBIT C - FORM 497 CONTRIBUTION REPORTS NOT FILED FOR
CONTRIBUTIONS RECEIVED**

<u>Date Received</u>	<u>Contributor</u>	<u>Amount</u>
1. 05/10/13	San Diego County Democratic Party Fed Acct.	\$ 5,000 (1)
2. 01/22/14	Mark Leno	1,000 (2)
3. 01/29/14	Candace Carroll	2,500 (2)
4. 04/17/14	Dr. Weber for Assembly 2014	1,500
5. 05/07/14	Robert Gleason	1,000
6. 05/15/14	Michael Gelfand	<u>1,000</u>
	Total	\$ 12,000

(1) Required due to SD 32 Special Election: 05/14/13

(2) Required due to SD 23 Special Election: 03/25/14

EXHIBIT D - FORM 497 CONTRIBUTION REPORTS FILED ON OR AFTER THE PERTINENT ELECTION

<u>Date Received</u>	<u>Contributor</u>	<u>Date Due</u>	<u>Date Filed</u>	<u>Amount</u>
1. 05/17/13	EMS Management LLC	05/18/13	05/22/13	\$ 1,000 (1)
2. 12/03/14	Chula Vista Fire Fighters Political Action Committee	12/04/14	12/09/14	5,000 (2)
3. 12/03/14	Chula Vista Police Relief Association	12/04/14	12/09/14	5,000 (2)
4. 12/04/14	San Diego County Building Trades Council Family Housing Corporation No. 1	12/05/14	12/09/14	2,500 (2)
5. 12/04/14	San Diego County Building Trades Council Family Housing Corporation No. 2	12/05/14	12/09/14	2,500 (2)
				<hr/>
				Total \$ 16,000

(1) Required due to SD 16/AD 80 Special Election: 05/21/13

(2) Required due to SD 35 Special Election: 12/09/14

**EXHIBIT E - CONTRIBUTIONS MADE NOT DISCLOSED OR NOT TIMELY DISCLOSED
ON SUMMARY OF EXPENDITURES, SCHEDULE D**

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
1. 04/25/13	Bob Filner for Mayor 2012	\$ 20,000 (1)
2. 12/18/13	Mary Salas for Chula Vista Mayor 2014	1,050
3. 02/20/14	Democratic State Central Committee of Calif. (State Account)	40,000 (2)
4. 06/20/14	Carol Kim for City Council 2014	10,000
5. 06/30/14	Mary Salas for Chula Vista Mayor 2014	1,050
6. 08/29/14	Solorio for Senate 2014	75,000 (2)
7. 09/24/14	Lowery for Council 2014	4,000 (2)
8. 09/25/14	Lowery for Council 2014	4,000 (2)
9. 10/27/14	Serge Dedina for Imperial Beach Mayor	500
10. 10/27/14	Committee to Re-Elect Mona Rios for Council 2014	500
11. 10/27/14	Ken Seaton for National City Council 2014	500
12. 10/27/14	Solis for Sweetwater Board 2014	<u>750</u>
Total		\$ 157,350

(1) Added to Schedule D by amendment filed on 12/12/13.

(2) Form 497 Contribution Report was required and timely filed.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Thoroughbred Breeders Association PAC (861577)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 29, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Thoroughbred Breeders Association.

TREASURER: James Murphy
California Thoroughbred Breeders Association

ASSISTANT TREASURER: David L. Gould
Gould & Orellana, LLC

FINANCIAL ACTIVITY

Total Contributions Received: \$ 58,631

Total Expenditures: \$ 70,116

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 460 Preelection Statement for the period March 18 through May 17, 2014, was not filed with the Secretary of State (SOS). Contributions totaling \$2,000 were made during this reporting period. Receipts and expenditures for this period totaled \$21,491 and \$2,032, respectively. The activity for this period was reported on the Form 460 Semi-annual Statement filed for the period ending June 30, 2014. A similar finding was noted in an Audit Report issued by the Franchise Tax Board on May 30, 2003.

Mr. Gould did not provide a comment.

Form 497 Contribution Reports were not filed with the SOS for 3 contributions made totaling \$3,000. Reports were filed 2 days late for 2 contributions made totaling \$3,500. No other reports were required.

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
03/19/14	Friends of Frank Bigelow for Assembly 2014	\$ 1,000
04/01/14	Vidak for Senate 2014	1,000
10/23/14	Re-Elect Attorney General Kamala Harris 2014	<u>1,000</u>
	Total	\$ 3,000

Mr. Gould did not provide a comment.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

The Doctors' Company Political Action Committee AKA
"DOCPAC" (923140)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 29, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by The Doctors' Company.

TREASURERS: Elizabeth Healy
The Doctors' Company

Harry Dasinger (07/03/12 – 01/07/16)
The Doctors' Company

FINANCIAL ACTIVITY

Total Contributions Received: \$ 1,113,531

Total Expenditures: \$ 1,300,316

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The beginning and ending cash balances were understated on the Summary Page of the initial campaign statements filed for the period January 1, 2013 through June 30, 2014. On January 1, 2013, the understatement was \$157,356 and as of June 30, 2014, the understatement was \$156,540. Amendments were filed on August 28, September 2, and September 17, 2014, to correct the misreporting.

Ms. Healy stated that this discrepancy was corrected and the public was provided the correct information 3 months prior to the November 2014 election.

Form 497 Contribution Reports were not filed with the Secretary of State for 3 contributions made totaling \$40,500.

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
01/14/13	Torres for Senate 2014	\$ 1,500 ⁽¹⁾
08/14/13	California Republican Party	34,000
01/30/14	California Republican Party	<u>5,000</u>
	Total	\$ 40,500

(1) State Senate District 32 Special Primary Election: 03/12/13
24-Hour Reporting Period: 01/01/13 - 03/12/13

Reports were filed between 3 and 36 days late for 4 contributions made totaling \$5,300.

Reports were timely filed for 184 other contributions made totaling \$425,400.

Ms. Healy stated that the errors were likely due to the extension of the 24-hour reporting period from 16 to 90 days and the unusually large number of special elections in 2013, which required continual 24-hour reporting. She added that the 3 contributions made for which reports were not filed were timely disclosed on Form 460 Campaign Disclosure Statements.



STATE OF CALIFORNIA
Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387
PO BOX 651
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STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Our Children, Our Future CA (1343629)
(formerly Yes on 38 – More Money for Our Local Schools, Not
Sacramento. Endorsed by the CA State PTA, school districts,
education advocates and the Advancement Project, with financial
support from Molly Munger)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit. In addition, committees that supported or opposed one or more state measures and spent more than \$10,000 were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 29, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee. During the period July 29, 2012 through March 3, 2014, the Committee was registered as a primarily formed ballot measure committee supporting Proposition 38 in the 2012 General Election.

TREASURER: Stephen R. English

ASSISTANT TREASURER: Jonathan Fuhrman

Pasadena, CA 91107-2038

FINANCIAL ACTIVITY

Total Contributions Received: \$ 406,034

Total Expenditures: \$ 379,935

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 460 Preelection Statement was not filed with the Secretary of State for the period July 1 through September 30, 2014. A \$350,000 contribution was made on September 11, 2014, to Yes on Prop 47. Receipts and expenditures for the period totaled \$325,448 and \$350,986, respectively. The activity was disclosed on the Form 460 Semi-annual Statement filed for the period ending December 31, 2014.

Mr. Fuhrman stated that the missed filing was due to an inadvertent oversight. He further stated that the Secretary of State assessed a penalty that has been paid.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

LOBBYING FIRM:

Cameron Windom (1374675)

January 1, 2015 through October 1, 2015

LOBBYIST:

Cameron O. Windom

AUDIT AUTHORITY

This audit is authorized under Section 90001 of the California Government Code. Lobbying firms were randomly selected by the Fair Political Practices Commission. Individual lobbyists employed by selected firms were also subject to audit.

However, the audit could not be performed since Mr. Windom did not appear for a scheduled appointment and has not responded to inquiries and requests for records. Therefore, we are unable to express an opinion regarding compliance with the Political Reform Act.

This Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 29, 2017.

ABOUT THE LOBBYING FIRM

BACKGROUND INFORMATION

The filers registered on December 31, 2014, and paid the registration fee on January 13, 2015. A Form 625 Report of Lobbying Firm and 2 Form 615 Lobbyist Reports were filed. Mr. Windom indicated on a Form 604 Lobbyist Certification Statement that the lobbyist ethics orientation course was completed on April 9, 2015. Although no payments received were reported, the firm and the lobbyist reported activity expenses totaling \$1,000 and \$10,000, respectively. Form 607 Notices of Withdrawal, effective October 1, 2015, were filed by the firm and the lobbyist on September 30, 2015.

FINANCIAL ACTIVITY

Total Payments Received: \$ 0

The total for payments received was taken from the unaudited reports as filed in paper and/or electronic format with the Secretary of State for the period indicated above.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on September 29, 2017.

<u>LOBBYING ENTITIES</u>	<u>PERIOD COVERED</u>
1. Jim Gonzalez & Associates, LLC (F24701) Jim Gonzalez	01/01/15 – 12/31/16
2. Government Relations Counsel (1303078) Patrick K. Shannon	01/01/15 – 12/31/16
3. Murdoch Walrath & Holmes (F00621) Rebekah H. Cearley Thomas G. Duffy Anna M. Ferrera Ian C. Padilla David L. Walrath	01/01/15 – 12/31/16
4. Poole & Shaffery, LLP (1366422) Hunt C. Braly	01/01/15 – 12/31/16
5. Society For Human Resource Management (1366123) Jason O. Gabhart	01/01/15 – 12/31/16

CAMPAIGNS**PERIOD COVERED**

- | | |
|--|---------------------|
| 1. Consumer Watchdog Campaign – Yes on 45, A Coalition of Consumer Advocates, Nurses, Attorneys, and Policyholders (1343944) | 01/01/12 – 12/31/14 |
| 2. Yes on 47, Sponsored by PICO California and PICO Action Fund (1369552) | 01/01/14 – 12/31/14 |



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Service Employees International Union Local 721 CTW, CLC State &
Local (743794)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose small contributor committee sponsored by Service Employees International Union Local 721 CTW, CLC.

TREASURER: Robert Schoonover
SEIU Local 721, CTW, CLC

REPRESENTATIVE: Richard R. Rios
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 691,077

Total Expenditures: \$ 863,106

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 460 Special Odd-Year Report for the period ending September 30, 2013, which was due at the Secretary of State (SOS) on October 31, 2013, was filed on June 30, 2017, after notification of the audit findings. Contributions made to elected state officers totaled \$14,800 during this period. Receipts and disbursements during this period totaled \$72,929 and \$31,496, respectively. This activity was reported on the Semi-annual Statement filed with the SOS on January 31, 2014.

Mr. Rios stated that the contributions required to be disclosed on the Special Odd-Year report were disclosed by the Committee and the recipients on Form 460 Campaign Disclosure Statements well before the relevant elections; thus there was no public harm. He further stated the contributions represent only 3.8% of the Committee's activity for the 2013 calendar year.

Form 497 Contribution Reports for 20 contributions made totaling \$53,255 were filed with the SOS after notification of the audit findings. Of this amount, \$19,738 was for 12 monetary contributions made and \$33,517 was for 8 nonmonetary contributions made. Form 497 Contribution Reports for 23 contributions made totaling \$75,089 were filed between 1 and 28 days late, but prior to the pertinent elections. Reports were timely filed for 78 contributions made totaling \$318,914.

Reference Exhibits A and B

Mr. Rios stated that 60% of the contributions not timely disclosed on Form 497 Contribution Reports were disclosed on Form 460 Campaign Disclosure Statements prior to the pertinent elections. He further stated the contributions not disclosed on Form 497 Contribution Reports before the relevant elections represent only 7.5% of the Committee's contributions during the election cycle.

LIST OF EXHIBITS

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS FOR MONETARY CONTRIBUTIONS MADE
THAT WERE FILED AFTER THE PERTINENT ELECTIONS**

**EXHIBIT B - FORM 497 CONTRIBUTION REPORTS FOR NONMONETARY CONTRIBUTIONS
MADE THAT WERE FILED AFTER THE PERTINENT ELECTIONS**

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS FOR MONETARY CONTRIBUTIONS MADE THAT WERE FILED AFTER THE PERTINENT ELECTIONS

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>	
1.	03/07/13	Comm to Reelect C. Mike Stevens 2013	\$ 2,038	12/14/16	1377	(1)
2.	03/22/13	Elect Aja Brown for Mayor of Compton, 2013	3,500	12/14/16	1360	(2)
3.	03/22/13	Re-Elect Judy Dunlap CC 2013	5,000	12/14/16	1360	(1)
4.	09/25/13	Elect Cruz Baca for Council 2013	1,000	12/14/16	1175	(3)
5.	09/25/13	Finlay for City Council	1,000	12/14/16	1175	(4)
6.	09/25/13	Comm to Elect Sheryl Lefmann to Duarte City Council 2013	1,000	12/14/16	1175	(4)
7.	09/25/13	Paras-Caracci for Duarte City Council	1,000	12/14/16	1175	(4)
8.	09/25/13	Andre Quintero for Mayor '13	1,000	12/14/16	1175	(5)
9.	09/25/13	Susan Rubio for City Council	1,000	12/14/16	1175	(3)
10.	10/10/13	Friends to Elect Mae Thomas	1,000	12/14/16	1160	(6)
11.	06/25/14	Alex Johnson for L.A. School Board 2014 General	1,100	12/29/16	916	(7)
12.	09/03/14	Ventura County Democratic Central Committee	<u>1,100</u>	12/15/16	833	(8)
Total			\$ 19,738			

(1) City of Inglewood General Municipal Election: 04/02/13
24-Hour Reporting Period: 01/02/13 - 04/01/13

(2) City of Compton Primary Nominating Election: 04/16/13
24-Hour Reporting Period: 01/16/13 - 04/15/13

(3) County of Los Angeles Local and Municipal Consolidated Election - City of Baldwin Park: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(4) County of Los Angeles Local and Municipal Consolidated Election - City of Duarte: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(5) County of Los Angeles Local and Municipal Consolidated Election - City of El Monte: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(6) County of Los Angeles Local and Municipal Consolidated Election - Compton Unified School District: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(7) Los Angeles Unified School District, District 1 Special Runoff Election: 08/12/14
24-Hour Reporting Period: 05/14/14 - 08/11/14

(8) Statewide General Election: 11/04/14
24-Hour Reporting Period: 08/06/14 - 11/04/14

EXHIBIT B - FORM 497 CONTRIBUTION REPORTS FOR NONMONETARY CONTRIBUTIONS MADE THAT WERE FILED AFTER THE PERTINENT ELECTIONS

	<u>Date Reported Made</u>	<u>Recipient</u>	<u>Amount</u>	<u>Date Filed</u>	
1.	03/26/13	Aja Brown for Mayor of Compton, 2013	\$ 6,667	12/14/16	(2)
2.	03/26/13	Re-Elect Judy Dunlap for City Council 2013	6,667	12/14/16	(1)
3.	03/26/13 *	Committee to Re-Elect Councilman Mike Stevens 2013	6,740	12/14/16	(1)
4.	04/02/13 *	Aja Brown for Mayor of Compton, 2013	7,044	12/14/16	(2)
5.	10/11/13	Adrian Diaz for City Council 2013	3,030	12/14/16	(3)
6.	10/24/13 *	Finlay for City Council	1,123	12/14/16	(4)(5)
7.	10/24/13 *	Committee to Elect Sheryl Lefmann To Duarte City Council 2013	1,123	12/14/16	(4)(5)
8.	10/24/13 *	Paras-Caracci for Duarte City Council	<u>1,123</u>	12/14/16	(4)(5)
Total			\$ 33,517		

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

(1) City of Inglewood General Municipal Election: 04/02/13
24-Hour Reporting Period: 01/02/13 - 04/01/13

(2) City of Compton Primary Nominating Election: 04/16/13
24-Hour Reporting Period: 01/16/13 - 04/15/13

(3) County of Los Angeles Local and Municipal Consolidated Election - City of Pico Rivera: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(4) County of Los Angeles Local and Municipal Consolidated Election - City of Duarte: 11/05/13
24-Hour Reporting Period: 08/07/13 - 11/04/13

(5) Includes \$750 monetary contribution made on 10/23/13.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

California Republican Party (810163)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURERS: Mario A. Guerra

Michael Osborn (04/08/11 – 03/08/15)

REPRESENTATIVE: Rebecca Luby

FINANCIAL ACTIVITY

Total Contributions Received: \$ 24,571,030

Total Expenditures: \$ 24,081,243

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 27 contributions received totaling \$2,022,317. Of these, 10 contributions totaling \$1,942,250 were disclosed on Form 496 Late Independent Expenditure Reports that were filed within 24 hours. Reports were timely filed for 753 other contributions received totaling \$20,333,979.

Reference Exhibit A

Ms. Luby stated that the California Republican Party believed it complied with the disclosure requirements for most of these contributions since they were reported on Form 496 Independent Expenditure Reports filed electronically with the SOS.

Form 497 Contribution Reports were not filed with the SOS for contributions totaling \$255,000 made to Orange County Republican Central Committee - State. Of this amount, \$70,000 made on August 21, 2014, was not disclosed on the Summary of Expenditures (Schedule D) of the Form 460 Preelection Statement filed for the period ending September 30, 2014, but was disclosed on Schedule E.

<u>Date Made</u>		<u>Amount</u>
08/21/14	\$	125,000
09/05/14		<u>130,000</u>
Total	\$	255,000

A Form 496 Independent Expenditure Report was not filed with the SOS for a \$7,687 independent expenditure made on October 29, 2014, in support of David F. Hadley, a candidate for Assembly, District 66, in the 2014 General Election.

Reports were timely filed for 297 other contributions/independent expenditures made totaling \$15,015,222.

Ms. Luby stated that the Form 496 was missed due to the large volume of activity late in the cycle. She explained that the Orange County Republican Central Committee contributions, paid through the California Republican Party's Team Cal accounts, did not go through the regular protocol and thus were missed. She added that they have revised the protocol to include all spending.

MONETARY CONTRIBUTIONS RECEIVED

Contributions totaling \$715,336 received from 16 contributors and deposited into "all purpose" bank accounts exceeded the \$34,000 calendar year limit by \$171,336.

Reference Exhibit B

Ms. Luby explained that the excesses were due to funds being wired directly from the donor to "all purpose" bank accounts, credit card contributions being processed into "all purpose" bank accounts, and staff inadvertently switching the account numbers when splitting the Argyros funds between "all purpose" and "restricted use" bank accounts. She stated that the excess was transferred within days of being discovered.

LIST OF EXHIBITS

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED FOR CONTRIBUTIONS
RECEIVED

EXHIBIT B - CONTRIBUTIONS DEPOSITED INTO "ALL PURPOSE" BANK ACCOUNTS THAT
EXCEEDED THE \$34,000 CALENDAR YEAR LIMIT

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED FOR CONTRIBUTIONS RECEIVED

	<u>Name of Contributor</u>	<u>Date Received</u>	<u>Amount</u>	<u>Reported on Form 496</u>	
1.	Law Office of Deborah Wilder	01/08/13	\$ 2,500	\$	(1)
2.	Jean Fuller for Senate 2014	04/28/13	10,000		(2)
3.	Taxpayers for Bob Huff for Senate 2012	04/28/13	32,500		(2)
4.	California Assn. of Health Facilities PAC	07/10/13	1,000		(3)
5.	UPSPAC - California	08/15/13	2,500		(4)
6.	BH Total Marketing	10/05/13	3,027		(5)
7.	Dynamic Vision	10/05/13	3,750		(5)
8.	McGarty Communications	10/05/13	4,640		(5)
9.	Kelley Citrus, Inc.	10/10/13	1,000		(5)
10.	California Assn. of Health Facilities PAC	10/29/13	1,000		(5)
11.	Eric Linder for Assembly 2014	01/10/14	1,000		(6)
12.	PH FBI SD, LLC	01/27/14	2,500		(6)
13.	Tulare County Republican Party	01/29/14	10,000		(6)(7)
14.	Jason A. Scalese	03/05/14	1,180		(6)
15.	Greg Conlon	03/14/14	1,355		(6)
16.	Kelley Citrus, Inc.	04/22/14	1,000		
17.	Greg Conlon for State Treasurer	08/17/14	1,115		
18.	California Restaurant Association Issues PAC	10/06/14	16,000	16,000	
19.	Charles T. Munger, Jr.	10/06/14	500,000	500,000	
20.	Dart Container	10/06/14	10,000	10,000	
21.	No on 46-Patients, Providers and Healthcare Insurers to Protect Access & Contain Health Costs	10/06/14	800,000	800,000	
22.	Diane S. Lake, Ttee	10/07/14	30,000	30,000	
23.	Charles R. Schwab	10/07/14	25,000	25,000	
24.	Charles T. Munger, Jr.	10/14/14	500,000	500,000	
25.	New Majority California PAC	10/14/14	36,250	36,250	
26.	WestStar	10/14/14	10,000	10,000	
27.	William Lyon	10/14/14	15,000	15,000	
	Totals		\$ 2,022,317	\$ 1,942,250	

(1) Required due to SD32/SD40 Special Election: 03/12/13

(2) Loan forgiven. Required due to SD32 Special Election: 05/14/13

(3) Required due to SD16/AD52 Special Election: 07/23/13

(4) Required due to AD45/SD26 Special Election: 09/17/13

(5) Required due to AD45 Special Election: 11/19/13

(6) Required due to SD23 Special Election: 03/25/14

(7) Date reported as received. The contributor's check was dated 01/23/14.

EXHIBIT B - CONTRIBUTIONS DEPOSITED INTO "ALL PURPOSE" BANK ACCOUNTS THAT EXCEEDED THE \$34,000 CALENDAR YEAR LIMIT

<u>Name of Contributor</u>		<u>Calendar Year</u>	Deposited Into <u>"All Purpose" Account</u>	<u>Excess Amount</u>	
1.	David Horowitz / Horowitz Limited Partnership	2013	\$ 35,000	\$ 1,000	(1)
2.	Edison International and Affiliated Entities / Southern California Edison Company	2013	41,500	7,500	(2)
3.	Taxpayers for Bob Huff for Senate 2012	2013	34,286	286	(2)
4.	Brian Dahle for Assembly 2014	2014	35,000	1,000	(5)
5.	California Hospital Association PAC	2014	39,000	5,000	(5)
6.	California New Car Dealers Assn. PAC	2014	40,000	6,000	(5)
7.	Friends of Frank Bigelow for Assembly 2014	2014	35,200	1,200	(5)
8.	George L. Argyros and Affiliated Entities	2014	66,000	32,000	(3)
9.	New Majority California PAC	2014	34,255	255	(2)
10.	Real Solutions to Lead California / Republican State Leadership Committee	2014	68,000	34,000	(6)
11.	Shannon Grove for Assembly 2014	2014	41,000	7,000	(5)
12.	Sierra Pacific Industries	2014	36,500	2,500	(2)
13.	Taxpayers for Jim Nielsen-Senate 2014	2014	34,200	200	(2)
14.	Thomas E. Larkin, Jr.	2014	100,000	66,000	(4)
15.	Travis Allen for Assembly 2014	2014	36,395	2,395	(5)
16.	Union Pacific Railroad Company	2014	39,000	5,000	(2)
		Totals	\$ 715,336	\$ 171,336	

(1) Contributions received from David Horowitz and Horowitz Limited Partnership were required to be aggregated.

(2) Multiple contributions

(3) Deposit to "all purpose" was on 04/10/14 and excess was transferred to a "restricted use" bank account on 04/16/14.

(4) Contributor made contribution via American Express that went into a linked "all purpose" bank account on 05/12/14 and \$63,110 was transferred to a "restricted use" bank account on 05/13/14.

(5) Multiple contributions, some of which were received through California Republican Leadership Fund (CRLF).

(6) Contributor wired \$34,000 to both the Assembly "all purpose" bank account and the Senate "all purpose" bank account on 10/21/14.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Apartment Association of Los Angeles PAC (811735)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the Apartment Association of Greater Los Angeles.

TREASURERS: Renita Lloyd-Smith
The Simon Group

Trevor Grimm (05/18/09 – 11/16/15)
Apartment Association of Greater Los Angeles

FINANCIAL ACTIVITY

Total Contributions Received: \$ 285,460

Total Expenditures: \$ 259,995

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 497 Contribution Reports were not filed with the Secretary of State (SOS) for 18 contributions made totaling \$24,400.

Reference Exhibit A

Reports were filed on or after the pertinent election for 5 contributions made totaling \$8,600.

Reference Exhibit B

Contributions made to 7 candidates were understated by \$3,500 on reports filed.

Reports were timely filed for 11 other contributions made totaling \$14,100.

A Form 460 Preelection Statement was not filed with the SOS for the period October 1 through October 18, 2014. Contributions made during this period totaled \$1,512. Receipts and expenditures for the period totaled \$23,053 and \$2,363, respectively. The activity was disclosed on the Form 460 Semi-annual Statement filed for the period ending December 31, 2014. A similar finding was noted in an Audit Report issued by the Franchise Tax Board on November 26, 2014.

TREASURER'S COMMENT

Ms. Lloyd-Smith did not provide comments.

LIST OF EXHIBITS

EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE
SECRETARY OF STATE

EXHIBIT B - FORM 497 CONTRIBUTION REPORTS FOR CONTRIBUTIONS MADE THAT WERE
FILED ON OR AFTER THE PERTINENT ELECTIONS

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE
SECRETARY OF STATE**

	<u>Date</u> <u>Made</u>	<u>Recipient</u>	<u>Amount</u>	
1.	02/25/13	Herbert Molano for Glendale City Council 2013	\$ 1,000	(1)
2.	03/07/13 *	Torres for Senate 2013	2,000	(2)
3.	04/30/13	Wendy Greuel for Mayor 2013 - General	1,300	(3)
4.	04/30/13	Trutanich for LA City Attorney 2013	1,300	(3)
5.	05/02/13	Zine for Controller 2013 - General	1,300	(3)
6.	03/28/14	Garcia for Assembly 2014 General Election	2,000	
7.	04/11/14	McDonnell for LA County Sheriff 2014	1,500	(4)
8.	05/30/14 *	Rodriguez for Assembly 2014	1,000	
9.	08/15/14	Guerra for Senate 2014	2,000	
10.	08/15/14	Jeffrey Prang for Assessor 2014	1,500	(5)
11.	08/15/14	Miguel Santiago for Assembly 2014	2,000	
12.	09/24/14 *	Alejo for Assembly 2014	1,500	
13.	09/24/14 *	Matt Dababneh for Assembly 2014	1,000	
14.	09/24/14 *	Gipson for Assembly 2014	1,000	
15.	09/24/14 *	Muratsuchi for Assembly 2014	1,000	
16.	09/24/14 *	Sebastian Ridley-Thomas for Assembly 2014	1,000	
17.	09/24/14 *	Rodriguez for Assembly 2014	1,000	
18.	09/24/14 *	Wagner for Assembly 2014	1,000	
			<hr/>	
Total			\$ 24,400	

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

- (1) City of Glendale General Municipal Election: 04/02/13
24-Hour Reporting Period: 01/02/13 - 04/01/13
- (2) Senate District 32 Special Primary Election: 03/12/13
24-Hour Reporting Period: 01/07/13 - 03/12/13
- (3) City of Los Angeles General Municipal Election: 05/21/13
24-Hour Reporting Period: 02/20/13 - 05/20/13
- (4) Statewide Direct Primary Election (County of Los Angeles): 06/03/14
24-Hour Reporting Period: 03/05/14 - 06/02/14
- (5) General Election (County of Los Angeles): 11/04/14
24-Hour Reporting Period: 08/06/14 - 11/03/14

**EXHIBIT B - FORM 497 CONTRIBUTION REPORTS FOR CONTRIBUTIONS MADE THAT WERE
FILED ON OR AFTER THE PERTINENT ELECTIONS**

<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>	<u>Date Filed</u>	<u>Days Late</u>	
1. 11/15/13	Matt Dababneh for Assembly 2013	\$ 4,100	11/21/13	5	(2)
2. 10/31/14	Toni G. Atkins for State Assembly 2014	1,000	11/04/14	3	(3)
3. 10/31/14 *	Mike Gatto for Assembly 2014	1,000	11/04/14	5	(1)(3)
4. 10/31/14 *	Hertzberg for Senate 2014	1,000	11/04/14	3	(1)(3)
5. 10/31/14	McDonnell for LA County Sheriff 2014	<u>1,500</u>	11/04/14	3	(4)
		Total	\$ 8,600		

* Date cumulative contributions met or exceeded the \$1,000 reporting threshold.

- (1) Contributions made to the candidate were understated by \$500 on the Form 497 Contribution Report filed.
- (2) Assembly District 45 Special General Election: 11/19/13
24-Hour Reporting Period: 09/18/13 - 11/19/13
- (3) Statewide General Election: 11/04/14
24-Hour Reporting Period: 08/06/14 - 11/04/14
- (4) General Election (County of Los Angeles): 11/04/14
24-Hour Reporting Period: 08/06/14 - 11/03/14



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

The California List (1243922)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was a general purpose committee. The Committee terminated effective June 30, 2015.

TREASURER: Bettina Duval
The California List

REPRESENTATIVE: Betty Ann Downing
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 43,504

Total Expenditures: \$ 80,874

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Two Form 460 Preelection Statements were not filed with the Secretary of State.

<u>Period</u>	<u>Contributions Made</u>	<u>Receipts</u>	<u>Expenditures</u>	
01/01/14 - 03/17/14	\$ 3,000	\$ 22,370	\$ 4,131	(1)
07/01/14 - 09/30/14	\$ 8,455	\$ 3,550	\$ 8,562	(2)

(1) This statement was due March 24, 2014. The activity for this period was reported on the initial Form 460 Preelection Statement filed for the period January 1 through May 16, 2014.

(2) This statement was due October 6, 2014. The activity for this period was reported on the initial Form 460 Preelection Statement filed on October 15, 2014, for the period July 1 through October 15, 2014.

A similar finding was noted in an Audit Report issued by the Franchise Tax Board on August 29, 2014.

Ms. Downing stated that after being subjected to fraud and embezzlement by Durkee & Associates, the Committee began handling the campaign reporting in-house. She further stated that the Committee had no intention of concealing activity and all activity was disclosed on campaign reports filed prior to the elections.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Million More Voters, Sponsored by the California Labor Federation,
AFL-CIO (1291923)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the California Labor Federation, AFL-CIO.

TREASURER: Art Pulaski
Million More Voters, Sponsored by the California Labor Federation, AFL-CIO

REPRESENTATIVE: Emily A. Andrews
Olson, Hagel & Fishburn, LLP

FINANCIAL ACTIVITY

Total Contributions Received: \$ 3,713,928

Total Expenditures: \$ 3,299,738

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The beginning and ending cash balances reported on the summary pages of the initial Form 460 Campaign Disclosure Statements filed for the audit period were understated. The beginning cash balance on January 1, 2013, was initially understated by \$801,595. This incorrect cash balance was carried over on subsequent campaign statements filed resulting in the ending cash balance initially reported for the period ending December 31, 2014, being understated by \$562,512. Amendments were filed on May 17, 2016, to correct the understatements.

REPRESENTATIVE'S COMMENT

Ms. Andrews stated that during the audit period, the Committee's reporting was handled by an internal staff member who mistakenly misreported the cash balance. She also stated that since then, a law firm has been hired to ensure that all reporting requirements are complied with going forward, and as a result, amendments were filed to correct the reporting errors.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Liberty Mutual Insurance Company-PAC (1337192)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by Liberty Mutual Insurance Company.

TREASURERS:

Melissa Cyr
Liberty Mutual Insurance Company

Laurance Yahia (03/02/11 – 07/25/16)
Liberty Mutual Insurance Company

REPRESENTATIVE:

Gary Strannigan
Liberty Mutual Insurance

FINANCIAL ACTIVITY

Total Contributions Received: \$ 54,200

Total Expenditures: \$ 62,700

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

The Form 460 Semi-annual Statement for the period July 1 to December 31, 2013, was not filed in paper format with the Secretary of State (SOS). The statement was filed with the SOS in electronic format on January 21, 2014. Contributions made during this period totaled \$12,700. Receipts and expenditures totaled \$7,700 and \$12,700, respectively. A similar finding was noted in an Audit Report issued by the Franchise Tax Board on September 30, 2015.

Form 497 Contribution Reports were not filed with the SOS for 15 contributions made totaling \$16,500. No other reports were required to be filed.

Reference Exhibit A

REPRESENTATIVE'S COMMENT

Mr. Strannigan stated that Liberty Mutual has made structural and procedural changes to its PAC administration in order to better comply with the filing requirements. He added that the issues identified are being resolved in cooperation with the FPPC and with guidance from outside counsel.

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED WITH
THE SECRETARY OF STATE**

	<u>Date</u> <u>Made</u>	<u>Recipient</u>	<u>Amount</u>
1.	03/18/14	Toni Atkins for State Assembly	\$ 1,000
2.	10/01/14	Alejo for Assembly 2014	1,000
3.	10/01/14	Travis Allen for Assembly 2014	1,000
4.	10/01/14	Toni Atkins for State Assembly	1,500
5.	10/01/14	Raul Bocanegra for Assembly 2014	1,000
6.	10/01/14	Ian Calderon for Assembly 2014	1,000
7.	10/01/14	Ken Cooley for Assembly 2014	1,000
8.	10/01/14	Matt Dababneh for Assembly 2014	1,500
9.	10/01/14	Jim Frazier for Assembly 2014	1,000
10.	10/01/14	Beth Gaines for Assembly 2014	1,000
11.	10/01/14	Garcia for Assembly 2014	1,000
12.	10/01/14	Mike Gatto for Assembly 2014	1,500
13.	10/22/14	Muratsuchi for Assembly 2014	1,000
14.	10/28/14	Hall for Senate 2014	1,000 ⁽¹⁾
15.	10/29/14	Dr. Richard Pan for Senate 2014	<u>1,000</u>
		Total	\$ 16,500

(1) Senate District 35 Special Election: 12/09/14
24-Hour Reporting Period: 09/26/14 - 12/09/14



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on October 31, 2017.

<u>LOBBYING ENTITIES</u>	<u>PERIOD COVERED</u>
1. California Farm Bureau Federation (E00203) Cynthia L. Cory Noelle G. Cremers John R. Gamper Bryan C. Little Daniel J. Merkley Karen Norene Mills	01/01/15 – 12/31/16
2. Chevron Corporation and Its Subsidiaries (E00352) K.C. Bishop III Ermelinda Moretti	01/01/15 – 12/31/16
3. Gladfelty Government Relations (F00024) Paul P. Gladfelty	01/01/15 – 12/31/16

Political Reform Audit Reports

State Campaigns

1. American Association of Chinese Medicine and Acupuncture Political Action Committee (970546)
(formerly United California Practitioners of Chinese Medicine Political Action Committee)
AMENDED AUDIT REPORT
2. Kevin J. Lincoln, II
Kevin Lincoln for State Assembly 2016 (1383976)
3. Jay Obernolte
Jay Obernolte for Assembly 2016 (1374093)
4. Donald P. Wagner
Wagner for Assembly 2014 (1356022)



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

American Association of Chinese Medicine and Acupuncture
Political Action Committee (970546)
(formerly United California Practitioners of Chinese Medicine Political
Action Committee)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2017.

PURPOSE OF AMENDED REPORT

This amended Audit Report supersedes the Audit Report issued on August 31, 2017, and is being issued because the prior Audit Report misstated the amount of contributions received for which required records were not provided. The correct amount for which required records were not provided is \$8,930.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the American Association of Chinese Medicine and Acupuncture.

TREASURERS: Philip Yang

Fanjin Li, Acting Treasurer (01/30/08 - 01/15/15)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 47,985

Total Expenditures: \$ 50,688

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

The filers, in our opinion, have not substantially complied with the disclosure and/or recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Copies of contributors' checks, duplicate deposit slips, and/or contributor lists were not provided for contributions received totaling \$8,930. Similar findings were noted in Audit Reports issued by the Franchise Tax Board on April 29, 2011, and on August 31, 2012.

REPORTS AND STATEMENTS

An amendment to the Form 410 Statement of Organization was not filed with the Secretary of State (SOS) to change the Treasurer to Fanjin Li. Ms. Li was shown as the Treasurer on all Form 460 campaign statements filed during the audit period.

Three Form 460 Preelection Statements were not filed with the SOS.

<u>Statement Period</u>	<u>Contributions</u>		<u>Receipts</u>	<u>Expenditures</u>
	<u>Made</u>			
01/01/14 - 03/17/14	\$ 3,000		\$ 8,960	\$ 3,500
03/18/14 - 05/17/14	\$ 5,000		\$ 5,005	\$ 5,000
07/01/14 - 09/30/14	\$ 7,000		\$ 480	\$ 8,375

Activity for these periods was reported on the Form 460 Semi-annual Statements filed for the periods ending June 30, 2014, and December 31, 2014.

Form 497 Contribution Reports were not filed with the SOS for 9 contributions made totaling \$12,000.

Reference Exhibit A

MONETARY CONTRIBUTIONS RECEIVED

Monetary contributions totaling \$5,620 received from 34 contributors were not itemized. The contributions were reported in the unitemized total.

Reference Exhibit B

FILERS' COMMENT

No comment was provided.

LIST OF EXHIBITS

EXHIBIT A – FORM 497 CONTRIBUTION REPORTS NOT FILED WITH THE SECRETARY OF STATE

EXHIBIT B – CONTRIBUTIONS RECEIVED NOT ITEMIZED

**EXHIBIT A - FORM 497 CONTRIBUTION REPORTS NOT FILED
WITH THE SECRETARY OF STATE**

	<u>Date Made</u>	<u>Recipient</u>	<u>Amount</u>
1.	03/31/14	Taxpayers for Jim Nielsen-Senate 2014	\$ 1,500
2.	04/12/14	Susan Bonilla for Assembly 2014	1,500
3.	05/10/14	Rob Bonta for Assembly 2014	1,000
4.	09/24/14	Evan Low for State Assembly 2014	1,000
5.	09/28/14	Phil Ting for Assembly 2014	1,000
6.	09/30/14	John Chiang for Treasurer 2014	1,000
7.	10/19/14	Roger Dickinson for Senate 2014	1,000
8.	10/28/14	Susan Bonilla for Assembly 2014	2,500
9.	10/29/14	Evan Low for State Assembly 2014	<u>1,500</u>
		Total	\$ 12,000

EXHIBIT B - CONTRIBUTIONS RECEIVED NOT ITEMIZED

	<u>Check Date</u>	<u>Name</u>	<u>Check Amount</u>	<u>Cumulative Amount</u>
1.	01/20/13	ACM Health Center	\$ 80	\$
	01/20/13	ACM Health Center	80	160
2.	01/20/13	David H. Chi	160	160
3.	01/20/13	David Wang's Acupuncture Clinic	80	
	01/20/13	David Wang's Acupuncture Clinic	80	160
4.	01/19/13	Edward Dong	80	
	01/20/13	Edward Dong	80	160
5.	01/20/13	Huang's Holistic Acupuncture Center	160	160
6.	01/20/13	Serena Sun Lau	160	160
7.	01/20/13	Junting Liu	200	200
8.	01/20/13	MWM Acupuncture & Herbs, Inc.	160	160
9.	03/03/13	Acupuncture & Healing Center	80	
	03/03/13	Acupuncture & Healing Center	100	180
10.	03/03/13	Julie Cao Acupuncture Clinic	80	
	03/03/13	Julie Cao Acupuncture Clinic	100	180
11.	03/03/13	Hong Liu	100	100
12.	03/03/13	Li Meng	100	100
13.	03/03/13	Yu Kun Pei	300	300
14.	03/03/13	Victoria Ru Tuan	200	200
15.	03/03/13	Pindy Wong-Luk	200	200
16.	03/02/13	Huijun Zhou/Tri-Valley Acupuncture & Herb Center	80	
	03/03/13	Huijun Zhou/Tri-Valley Acupuncture & Herb Center	100	180
17.	03/10/13	TCM-Care Health Center	200	200
18.	03/03/13	ANH Care Inc	80	
	11/10/13	ANH Care Inc	180	260
19.	11/10/13	Erlene Chiang, DAOM, LAC	100	100
20.	01/20/13	Stanislaus Acupuncture 08-90 & Natural Healthcare	80	
	11/10/13	Stanislaus Acupuncture 08-90 & Natural Healthcare	100	180
21.	11/11/13	Xiangbin Wang	100	100
22.	01/18/14	Huang's Holistic Acupuncture Center	160	160
23.	01/19/14	ACT Acupuncture Clinic Corporation	160	160
24.	01/19/14	ATP Acupuncture & Chinese Medicine	160	160
25.	01/19/14	Edwin Chen	160	160
26.	01/19/14	David H. Chi	160	160
27.	01/19/14	Chiu's Acupuncture & Skin Care	80	
	01/19/14	Chiu's Acupuncture & Skin Care	80	160
28.	01/19/14	David Wang's Acupuncture Clinic	80	
	01/19/14	David Wang's Acupuncture Clinic	80	160
29.	01/19/14	Dr. Amy's Integrative Medicine, Inc.	80	
	01/19/14	Dr. Amy's Integrative Medicine, Inc.	80	160
30.	01/19/14	Jing H. Liang	80	
	01/19/14	Jing H. Liang	80	160
31.	01/19/14	Unique Acupuncture Professional Corp	160	160
32.	01/21/14	Shen Eastern Medicine Group, Inc.	160	160
33.	01/26/14	H. Li	100	100
34.	01/19/14	DO Oriental Medical Group	80	
	03/16/14	DO Oriental Medical Group	80	160
			Total	\$ 5,620



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Donald P. Wagner
Wagner for Assembly 2014 (1356022)

January 1, 2015 through June 30, 2015

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Legislative candidates in a special primary or special runoff election who raised or spent \$15,000 or more were subject to audit. In addition, each controlled committee of the candidate was subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by former Assembly Member Donald P. Wagner, District 68. Mr. Wagner was a candidate for State Senate, District 37, in the Special Primary Election held on March 17, 2015. Mr. Wagner was elected Mayor of the City of Irvine on November 8, 2016. The Committee terminated effective December 16, 2016.

TREASURERS: David Bauer
John Fugatt (02/22/13 - 02/09/16)

FINANCIAL ACTIVITY

Total Contributions Received: \$ 12,000

Total Expenditures: \$ 108,571

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Form 460 Campaign Disclosure Statements were filed in paper format over a year late with the Secretary of State. Receipts and expenditures for the audit period totaled \$37,451 and \$108,571, respectively. These statements were timely filed in electronic format.

<u>Period</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Date Due</u>	<u>Date Filed</u>
01/01/15 - 01/31/15	\$ 0	\$ 101,434	02/05/15	08/26/16
02/01/15 - 02/28/15	0	1,590	03/05/15	08/26/16
03/01/15 - 06/30/15	<u>37,451</u>	<u>5,547</u>	07/31/15	08/23/16
Totals	\$ 37,451	\$ 108,571		

Mr. Bauer stated that he filed the statements in paper format as soon as he was made aware that the previous treasurer had not filed them.

The beginning and ending cash balances were understated by \$24,701 on the Summary Pages of the Form 460 Preelection Statements filed for the period January 1, 2015 through February 28, 2015. The understatement was corrected on the Form 460 Semi-annual Statement filed for the period ending June 30, 2015, by reporting \$25,451 as an unitemized increase to cash (Schedule I). A record or an explanation of the adjustment to the cash balance was not provided.

No comment was provided.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Jay Obernolte
Jay Obernolte for Assembly 2016 (1374093)

January 1, 2014 through December 31, 2016

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly Districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is controlled by Assembly Member Jay Obernolte, District 33. Mr. Obernolte was re-elected in the 2016 General Election.

TREASURER: Bryan Burch
Political Finance Solutions, Inc.

FINANCIAL ACTIVITY

Total Contributions Received: \$ 409,472

Total Expenditures: \$ 323,733

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

A Form 497 Contribution Report was not filed with the Secretary of State for a \$25,000 contribution made to the California Republican Party on January 6, 2016. This report was required due to the Assembly District 31 Special Election held on April 5, 2016; the 24-hour reporting period began on January 6, 2016.

A report was filed 7 days late for a \$2,000 contribution received from Valero Services, Inc. on May 16, 2016.

Reports were timely filed for 98 contributions received or made totaling \$197,232.

Mr. Burch stated the 24-hour report was inadvertently omitted due to the reporting timeline for the Assembly District 31 Special Election and the date the contribution was made.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

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SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Kevin J. Lincoln, II

Kevin Lincoln for State Assembly 2016 (1383976)

January 1, 2016 through December 31, 2016

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. Assembly districts were randomly selected by the Fair Political Practices Commission. Candidates in selected districts who raised or spent \$15,000 or more were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee was controlled by Kevin J. Lincoln, II, a candidate for State Assembly, District 13, in the 2016 General Election. The Committee terminated effective December 31, 2016.

TREASURER: Greg Frank

FINANCIAL ACTIVITY

Total Contributions Received: \$ 17,118

Total Expenditures: \$ 17,118

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

RECORDKEEPING

Copies of contributors' checks or credit card authorizations were not maintained for 61 contributions received totaling \$8,298. Bank statements and a check register listing contributions received were provided.

Mr. Frank stated that he did not realize he needed to maintain copies of checks after the information was input into the database.

REPORTS AND STATEMENTS

Form 460 Campaign Disclosure Statements were not timely filed in paper format with the Secretary of State (SOS). The statements were timely filed with the SOS in electronic format. Receipts and expenditures each totaled \$17,118.

Reference Exhibit A

Mr. Frank stated that this was his first campaign as a treasurer for a state candidate. He explained that when he was previously a treasurer for a city campaign, the city required only electronic filing, and he thought the state used the same electronic filing system.

MONETARY CONTRIBUTIONS RECEIVED

Occupation and/or employer information was not disclosed for contributions totaling \$13,733 received from 28 individuals. A record of this information was not maintained and the contributions were not returned to the donors.

Mr. Frank stated that attempts were made to get occupation and employer information, but the campaign was not successful for every donor.

**EXHIBIT A - FORM 460 CAMPAIGN DISCLOSURE STATEMENTS NOT TIMELY
FILED IN PAPER FORMAT**

	<u>Period</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Date Filed</u>	<u>Days Late</u>
1.	01/01/16 - 04/23/16	\$ 5,450	\$ 4,824	10/19/16	174
2.	04/24/16 - 05/21/16	2,250	181	10/20/16	147
3.	05/22/16 - 06/30/16	790	514	10/19/16	79
4.	07/01/16 - 09/24/16	8,118	5,861	10/19/16	20
5.	09/25/16 - 10/22/16	125	2,860	11/10/16	14
6.	10/23/16 - 12/31/16	<u>385</u>	<u>2,878</u>	02/08/17	8
	Total	\$ 17,118	\$ 17,118		



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on November 30, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Consumer Advocates for Safe Food and Water, Sponsored by Food & Water Watch (1346493)	01/01/13 – 12/31/14
2. Brian D. Dahle Brian Dahle for Assembly 2016 (1373730)	01/01/14 – 12/31/16
3. James R. Dantona Jr. Jim Dantona Jr. for Senate 2016 (1377459)	01/01/15 – 12/31/15
4. Susan Talamantes Eggman Eggman for Assembly 2016 (1373777)	01/01/14 – 12/31/16
5. Vince K. Fong Vince Fong for Assembly 2016 (1381816)	01/01/16 – 12/31/16
6. James L. Frazier, Jr. Jim Frazier for Assembly 2016 (1373430)	01/01/14 – 12/31/16
7. James L. Frazier, Jr. Restore California – Jim Frazier Ballot Measure Committee (1376073)	01/01/15 – 12/31/16

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
8. Steven Glazer Glazer for Senate 2015 (1374804)	01/01/15 – 06/30/15
9. Matthew Harper Re-Elect Assemblyman Matthew Harper – 2016 (1374668)	01/01/15 – 12/19/16
10. Thomas W. Lackey Lackey for Assembly 2016 (1373755)	01/01/14 – 12/31/16
11. No on 45 - Californians Against Higher Health Care Costs. Major funding by Kaiser Foundation Health Plan, Inc., Wellpoint, Inc. and Blue Shield of California with a coalition of doctors, nurses, hosp (1343998)	01/01/12 – 12/31/14
12. Darren W. Parker Darren Parker for Assembly 2016 (1379727)	01/01/15 – 06/30/16
13. Eric E. Schmidt Eric Schmidt for Senate 2015 (1373823)	01/01/14 – 06/30/15
14. The Sixteen Thirty Fund (nonprofit 501 (c) (4)) (1373275) (formerly The Sixteen Thirty Fund (nonprofit 501 (c) (4)) Yes on 47)	01/01/14 – 12/31/14
15. Don Wagner for Senate 2015 (1374455)	01/01/15 – 06/30/15
16. Working Families opposing Glazer for Senate 2015 sponsored by labor organizations (1374978)	01/01/15 – 06/30/15

POLITICAL REFORM AUDIT REPORTS

State Campaigns

1. Orange County Dignity PAC, Sponsored by Orange County Federation of Labor, AFL-CIO (1344592)
2. Republican Central Committee of San Luis Obispo County (841621)



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Republican Central Committee of San Luis Obispo County (841621)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 29, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose political party committee.

TREASURERS: David Boyer

Robert Huth (01/22/13 – 07/30/17)

Patricia Smith (02/27/11 – 01/21/13)

REPRESENTATIVE: Bryan Burch
Political Finance Solutions

FINANCIAL ACTIVITY

Total Contributions Received: \$ 2,755,643

Total Expenditures: \$ 2,897,188

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

MONETARY CONTRIBUTIONS RECEIVED

Contributions totaling \$63,000 received from Farmers Group, Inc. were deposited into “all purpose” bank accounts, exceeding the 2014 calendar year limit by \$29,000. Of this amount, \$34,000 was received on October 3, 2014, and \$29,000 was received on November 10, 2014.

Mr. Burch stated that this Committee was part of a joint fundraising agreement with the California Republican Leadership Fund and, due to the complexities of this relationship and the urgency with which funds needed to be reported and disbursed, these funds were inadvertently deposited in “all purpose” bank accounts.



STATE OF CALIFORNIA

Franchise Tax Board

POLITICAL REFORM AUDIT PROGRAM MS F387

PO BOX 651

SACRAMENTO CA 95812-0651

AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR:

Orange County Dignity PAC, Sponsored by Orange County Federation of Labor, AFL-CIO (1344592)

January 1, 2013 through December 31, 2014

AUDIT AUTHORITY AND SCOPE

This audit is authorized under Section 90001 of the California Government Code. General purpose committees were selected by the Fair Political Practices Commission. Selected committees that raised or spent more than \$10,000 supporting or opposing state candidates or state measures during any calendar year were subject to audit.

The audit was performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 29, 2017.

ABOUT THE COMMITTEE

BACKGROUND INFORMATION

The Committee is a general purpose committee sponsored by the Orange County Federation of Labor, AFL-CIO.

TREASURERS:

Julio Perez
c/o Kaufman Legal Group

Tefere Gebre (02/11/12 – 10/20/13)
c/o Kaufman Legal Group

REPRESENTATIVE: Leilani Rudow Beaver
Kaufman Legal Group

FINANCIAL ACTIVITY

Total Contributions Received: \$ 827,000

Total Expenditures: \$ 829,620

The totals for contributions received and expenditures were taken from the unaudited statements as filed in paper and/or electronic format with the Secretary of State for the period indicated above.

FINDINGS AND RESPONSES

OPINION

Except as indicated in this Audit Report, the filers have, in our opinion, substantially complied with the disclosure and recordkeeping provisions of the Political Reform Act (Government Code Section 81000 et seq.) and related rules and regulations of the Fair Political Practices Commission.

REPORTS AND STATEMENTS

Independent expenditures totaling \$475,450 made in support of Sharon Quirk-Silva, a candidate for Assembly, District 65, in the 2014 General Election, were understated by \$360,388 on the initial Form 496 Independent Expenditure Reports filed with the Secretary of State (SOS). Reports to add these expenditures were filed on December 15, 2016 and January 5, 2017, after notification of the audit findings.

A Form 497 Contribution Report was not timely filed for a \$7,500 contribution made on October 27, 2014, to Bao Nguyen, a candidate for Mayor of Garden Grove in the 2014 General Election. It was filed with the SOS on January 12, 2017, after notification of the audit findings.

Reports were timely filed for 15 independent expenditures or contributions made totaling \$195,747.

Similar findings were noted in an Audit Report issued by the Franchise Tax Board on October 30, 2015. These findings were agreed to in the Fair Political Practices Commission Stipulation, Decision and Order No. 16/083, approved on May 25, 2017.

Ms. Rudow Beaver stated that the Committee disclosed all independent expenditures and contributions made on timely filed Form 460 Campaign Disclosure Statements. She added that the Committee made reasonable efforts during the election cycle to file Form 496 Independent Expenditure Reports and Form 497 Contribution Reports, and voluntarily filed missing reports when alerted to the issue during the audit.



AUDIT REPORT OF THE POLITICAL REFORM AUDIT PROGRAM FOR SUBSTANTIALLY ACCURATE AND COMPLETE FILINGS

AUDIT AUTHORITY, SCOPE, AND RESULTS

The filings, records, and documentation of the filers listed below were audited in accordance with Section 90001 of the California Government Code.

The audits were performed by the Political Reform Audit Program of the Franchise Tax Board using generally accepted auditing standards and the auditing standards set by the Fair Political Practices Commission. This included tests of disclosure, accounting records, and other auditing procedures considered necessary.

The examinations indicate that the statements and/or reports filed, for the periods covered, were substantially accurate and complete.

This Audit Report was submitted to the Fair Political Practices Commission, the Secretary of State, and the Attorney General on December 29, 2017.

<u>CAMPAIGNS</u>	<u>PERIOD COVERED</u>
1. Debora Allen Debora Allen for Assembly 2016 (1382730)	01/01/16 – 06/30/16
2. Peter M. Amundson Jr. Amundson for Assembly 2016 (1387725)	01/01/16 – 12/15/16
3. Edwin Chau Ed Chau for Assembly 2016 (1373429)	01/01/14 – 12/31/16
4. Consumer Watchdog Campaign (1336069) (formerly Consumer Watchdog Campaign – Yes on 45 and 46, a coalition of consumer advocates, attorneys and caregivers)	01/01/12 – 12/31/14
5. Consumer Watchdog Campaign – Yes on 46, a coalition of attorneys, consumer advocates, and patients (1369500)	01/01/14 – 12/31/14
6. First Americans for Keeping the Promise, No on 48, Sponsored and Major Funding by Pechanga Band of Luiseno Indians and Major Funding by Table Mountain Rancheria (1372891)	01/01/14 – 12/31/14
7. Ardy Kassakhian Ardy Kassakhian for State Assembly 2016 (1366018)	01/01/14 – 12/31/16

CAMPAIGNS**PERIOD COVERED**

- | | |
|---|---------------------|
| 8. Satinder S. Malhi
Malhi for Assembly 2016 (1376762) | 01/01/15 – 11/16/15 |
| 9. Richard M. Mathews
Richard Mathews for State Senate 2016 (1376591) | 01/01/15 – 04/07/16 |
| 10. California Association of Health Underwriters Issues Committee
(1367275) (formerly No on 45: California Association of Health
Underwriters Issues Committee for Responsible Health Insurance
Regulation) | 01/01/14 – 12/31/14 |
| 11. United Food and Commercial Workers Western States Council Issues
PAC (971911) | 01/01/13 – 12/31/14 |
| 12. Yes on Prop. 47, Californians for Safe Neighborhoods and Schools,
sponsored by Vote Safe, a project of The Advocacy Fund (1362944) | 01/01/14 – 12/31/14 |